

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2024

	\$
Annual Depreciation Accruals related to Gas Plant in Service at November 30, 2024	123,950,856
Plus: 5 Year Amortization of Negative Net Salvage at November 30, 2024	<u>5,565,623</u>
Total	<u>129,516,479</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2024

Acct No.	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2024	BOOK RESERVE	FUTURE BOOK ACCRUAL	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.20	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	1	0.05	1.0
351.00	COMPRESSOR STATION STRUCTURES	65-R3 *	3,294,840.04	3,068,493	226,347	208,581	6.33	1.1
	WELLS							
352.01	CONSTRUCTION	SQUARE *	1,126,771.92	925,002	201,770	186,825	16.58	1.1
352.02	EQUIPMENT	55-S2.5 *	1,072,322.09	614,208	458,114	425,290	39.66	1.1
	TOTAL ACCOUNT 352.00		2,199,094.01	1,539,210	659,884	612,115	27.83	
352.10	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	8	-	1.1
353.00	LINES	60-R3 *	387,525.49	386,082	1,443	1,348	0.35	1.1
354.00	COMPRESSOR STATION EQUIPMENT	60-R2.5 *	947,637.58	916,514	31,124	28,843	3.04	1.1
355.00	MEASURING AND REGULATING EQUIPMENT	42-R1.5 *	104,476.92	104,477	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		7,142,446.90	6,223,639	918,808	850,896	11.91	
DISTRIBUTION PLANT								
	LAND AND LAND RIGHTS							
374.40	LAND RIGHTS	75-R2.5	9,033,561.21	1,111,944	7,921,617	148,442	1.64	53.4
374.50	RIGHTS OF WAY	80-S4	3,233,313.87	1,896,227	1,337,087	34,683	1.07	38.6
	TOTAL ACCOUNT 374.00		12,266,875.08	3,008,171	9,258,704	183,125	1.49	
	STRUCTURES AND IMPROVEMENTS							
375.34	MEASURING AND REGULATING	60-R0.5	6,568,365.18	1,568,833	4,999,532	150,764	2.30	33.2
375.60	INDUSTRIAL MEASURING AND REGULATING	55-R1	85,565.04	76,125	9,440	486	0.57	19.4
375.70	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	46,202,516.66	7,457,407	38,745,110	1,211,332	2.62	32.0
	OTHER BUILDINGS	38-S1.5	4,894,349.31	1,406,749	3,487,600	137,634	2.81	25.3
	TOTAL ACCOUNT 375.70		51,096,865.97	8,864,156	42,232,710	1,348,966	2.64	31.3
375.80	COMMUNICATION	45-R3	16,515.16	9,309	7,206	346	2.10	20.8
	TOTAL ACCOUNT 375.00		57,767,311.35	10,518,423	47,248,888	1,500,562	2.60	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2024

Acct No.	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2024	BOOK RESERVE	FUTURE BOOK ACCRUAL	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
376.00	MAINS							
	BARE STEEL	65-R1 *	59,766,126.23	40,093,873	19,672,253	2,043,858	3.42	9.6
	OTHER	65-R1	2,916,324,439.65	377,802,447	2,538,521,993	67,351,650	2.31	37.7
	TOTAL ACCOUNT 376.00		2,976,090,565.88	417,896,320	2,558,194,246	69,395,508	2.33	
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-R0.5	150,201,782.97	34,316,641	115,885,142	4,574,528	3.05	25.3
379.10	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	119,158.02	33,540	85,618	10,539	8.84	8.1
380.00	SERVICES							
	BARE STEEL	45-R0.5 *	740,935.99	512,918	228,018	39,873	5.38	5.7
	OTHER	45-R0.5	861,993,752.91	168,797,908	693,195,845	28,493,350	3.31	24.3
	TOTAL ACCOUNT 380.00		862,734,688.90	169,310,826	693,423,863	28,533,223	3.31	
381.00	METERS	44-S1	45,617,357.06	18,097,612	27,519,745	1,144,821	2.51	24.0
381.10	METERS - AMR	20-S2.5	26,290,013.99	20,638,844	5,651,170	662,824	2.52	8.5
382.00	METER INSTALLATIONS	55-R3	52,607,898.84	16,415,562	36,192,337	1,018,910	1.94	35.5
383.00	HOUSE REGULATORS	50-S2	19,231,006.30	5,946,035	13,284,971	387,345	2.01	34.3
384.00	HOUSE REGULATOR INSTALLATIONS	40-S4	3,484,788.15	2,928,666	556,122	46,778	1.34	11.9
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	8,621,531.73	2,705,497	5,916,035	439,545	5.10	13.5
	OTHER EQUIPMENT							
387.00	GENERAL	32-R1	136,698.14	87,448	49,250	4,053	2.96	12.2
387.40	COMMUNICATION EQUIPMENT	25-R1.5	18,175,872.19	2,782,702	15,393,170	1,043,651	5.74	14.7
387.50	GPS EQUIPMENT	10-S3	2,201,371.95	1,945,280	256,092	141,694	6.44	1.8
	TOTAL ACCOUNT 387.00		20,513,942.28	4,815,430	15,698,512	1,189,398	5.80	
	TOTAL DISTRIBUTION PLANT		4,235,546,920.55	706,631,567	3,528,915,353	109,087,106	2.58	
GENERAL PLANT								
390.10	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.10	FURNITURE	20-SQ	7,030,304.19	1,265,141	5,765,163	350,854	4.99	16.4
391.11	EQUIPMENT	15-SQ	91,303.67	64,588	26,716	5,840	6.40	4.6
391.12	INFORMATION SYSTEMS	5-SQ	554,702.43	551,957	2,745	1,064	0.19	2.6
	TOTAL ACCOUNT 391.00		7,676,310.29	1,881,686	5,794,624	357,758	4.66	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2024

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2024 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	13-L4	25,616.89	25,737	(120)	0	-	-
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	22,408,085.13	7,795,690	14,612,395	870,095	3.88	16.8
394.12	CNG FACILITIES	12-S1.5	18,450.18	17,341	1,109	0	-	-
	TOTAL ACCOUNT 394.00		22,426,535.31	7,813,031	14,613,504	870,095	3.88	
395.00	LABORATORY EQUIPMENT	20-SQ	264,921.24	118,197	146,724	14,288	5.39	10.3
396.00	POWER OPERATED EQUIPMENT	13-L2.5	948,698.04	991,329	(42,631)	0	-	-
397.50	COMMUNICATION EQUIPMENT - TELEMETERING	21-R2	769,399.22	768,266	1,133	102	0.01	11.1
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	1,147,173.21	651,331	495,842	70,564	6.15	7.0
	TOTAL GENERAL PLANT		33,308,475.62	12,299,398	21,009,076	1,312,807	3.94	
	SUBTOTAL DEPRECIABLE PLANT		4,275,997,843.07	725,154,604	3,550,843,237	111,250,809	2.60	
AMORTIZABLE PLANT								
303.00	MISCELLANEOUS INTANGIBLE PLANT		51,909,674.09	26,845,096	25,064,578	9,890,346	**	
303.60	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		10,063,539.48	5,269,209	4,794,330	1,460,413	**	
362.10	ENVIRONMENTAL REMEDIATION		0.00	(263,183)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		5,353,585.92	3,075,200	2,278,386	1,349,287	**	
	SUBTOTAL AMORTIZABLE PLANT		67,326,799.49	34,926,322	32,137,294	12,700,047		
NONDEPRECIABLE PLANT			3,533,173.45	234,685				
	TOTAL GAS PLANT		4,346,857,816.01	760,315,611	3,582,980,531	123,950,856		

* INDICATES THE USE OF AN INTERIM SURVIVOR CURVE AND RETIREMENT DATE.

** ACCRUAL RATE BASED ON INDIVIDUAL ASSET AMORTIZATION.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE
AND AMORTIZATION OF EXPERIENCED NET SALVAGE

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2019	5,398,454	607	(5,397,848)
2020	5,455,990	0	(5,455,990)
2021	5,275,665	0	(5,275,665)
2022	6,237,695	30,919	(6,206,776)
2023	<u>5,489,309</u>	<u>(2,522)</u>	<u>(5,491,831)</u>
Total	27,857,114	29,003	(27,828,110)

Five Year Amortization of Negative Net Salvage **(5,565,623)**

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

35. Submit a schedule showing Gross Receipts Tax Base used in computing Pennsylvania Gross Receipts Tax Adjustment.

Response:

Effective January 1, 2000, the Utility Gross Receipts Tax is not imposed on sales of natural gas. Consequently, there were no amounts computed or included for gross receipts taxes.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

50. Provide a schedule of federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories:
- a. social security
 - b. unemployment.
 - c. capital stock.
 - d. public utility realty.
 - e. P.U.C. assessment.
 - f. other property.
 - g. any other appropriate categories.

Response:

Refer to Exhibit No. 6, Schedule 2, Pages 2 through 4. Please note Pennsylvania has eliminated the capital stock tax for all taxpayers effective for years beginning on or after January 1, 2016. Consequently, there were no amounts included for capital stock taxes. PUC assessment and fees are included in Exhibit No. 4, Schedule No. 1, Page 2, Line 19.

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended November 30, 2024

Line No.	Description	Per Books	Adjustments	Normalized
		Twelve Months Ended Nov. 30, 2024		Twelve Months Ended Nov. 30, 2024
		\$	\$	\$
1	FICA	3,130,349	(143,848)	2,986,501
2	FUTA & SUTA	97,544	0	97,544
3	Property Tax	931,300	871,738	1,803,038
4	Capital Stock	0	0	0
5	License and Franchise	0	0	0
6	Sales and Use	37,943	0	37,943
7	Other	7,069	0	7,069
8	Total Taxes Other Than Income Taxes	<u>4,204,205</u>	<u>727,890</u>	<u>4,932,095</u>

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In FICA Tax
Twelve Months Ended November 30, 2024

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
<u>HTY Experience Ratio Calculation</u>			
1	Labor charged to O&M per Books	43,336,321	Exh 4, Sch 1, Pg 2, Ln 1+2
2	Total FICA charged per Books	<u>3,130,349</u>	Exh 6, Sch 2, Pg 2
3	FICA Experience Factor	7.2234%	Ln 2 / Ln 1
<u>HTY FICA Adjustment</u>			
4	O&M Payroll Adjustment	(575,308)	Exh 4, Sch 1, Pg 2, Ln 1
5	O&M Incentive Compensation Adjustment	<u>(1,416,104)</u>	Exh 4, Sch 1, Pg 2, Ln 2
6	Total O&M Payroll & Incentive Adjustment	(1,991,412)	Ln 4 + Ln 5
7	Annualized Payroll Tax FICA Adjustment	<u><u>(143,848)</u></u>	Ln 6 x Ln 3

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In Property Tax
Twelve Months Ended November 30, 2024

<u>Line No.</u>	<u>Description</u>		<u>Annualized Nov. 30, 2024</u> \$
1	2024 PURTA Tax on property as of 12/31/2023		242,578
2	Locally Assessed PA Property Tax - Latest Paid		969,081
3	WV Tax Year as of 12/31/2023 Assessed Value on Stored Gas	28,140,200	
4	2023 WV Tax Year Effective Tax Rate	<u>0.02101541</u>	
5	Annualized WV Property Tax on Stored Gas		<u>591,378</u>
6	Total Property Tax Expense - Annualized	Line 1 + Line 2 + Line 5	1,803,038
7	Property Tax Expense - Per Books		<u>931,300</u>
8	Total Property Tax Adjustment	Line 6 - Line 7	<u><u>871,738</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

48. Provide a copy of the latest capital stock tax report and the latest capital stock tax settlement.

Response:

Pennsylvania has eliminated the capital stock tax for all taxpayers effective for years beginning on or after January 1, 2016. Consequently, there were no amounts included for capital stock taxes.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

49. Submit details of calculations for Taxes, Other than Income where a company is assessed taxes for doing business in another state, or on its property located in another state.

Response:

Columbia Gas of Pennsylvania, Inc. maintains several contracts for the storage of gas in states outside Pennsylvania. The current amounts presented on Exhibit No. 6, Schedule No. 2, Page No. 4, Line No. 5 include property tax for gas storage maintained in West Virginia as follows:

<u>Type of Tax</u>	<u>For the 12 Months Ended</u> <u>11/30/2024</u>
WV Property – Storage	591,378

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 II. RATE OF RETURN
A. ALL UTILITIES

8. State amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases:

- a. Actual test year
- b. Annualized test year-end
- c. Proposed test year-end

Response: See Exhibit No. 2, Schedule No. 3, Page No. 4 for detail of the debt interest computation for the actual test year (HTY) and Exhibit No. 102, Schedule No. 3, Page No. 4 for detail of the debt interest computation for the annualized test year (FTY) and proposed test year at proposed rates.

a.	Actual test year	\$75,096,934
b.	Annualized test year-end	\$82,901,949
c.	Proposed test year-end	\$82,901,949

9. State amount of debt interest utilized for income tax calculations which has been allocated from the debt interest of an affiliate, and details of the allocation, under each of the following rate case bases:

- a. Actual test year
- b. Annualized test year-end
- c. Proposed test year-end

Response: The Company is reflecting a Columbia Gas of Pennsylvania, Inc. capital structure in its claim. No interest has been allocated from an affiliate.

26. Provide the following income tax data:

- a. Consolidated income tax adjustment, if applicable.
- b. Interest for tax purposes (basis.)

Response: The income tax data for the twelve months historic test year presented on the following schedules:

- a. The Company does not have a consolidated income tax adjustment as depicted on Exhibit No. 7, Pages 2-4 (See response to SDR GAS-RR-055).
- b. The Interest included in the tax computation is presented on Exhibit No. 7, Page No. 14, Line No. 6.

**NiSource Inc. and Subsidiaries
Columbia Gas of Pennsylvania
Section 1301.1(b) Differential**

Line No.	Description	Ref	(1) 2021	(2) 2022	(3) 2023	(4) Total	(5) Average
1	Columbia Gas of Pennsylvania Taxable Income		79,573,802	91,823,514	77,954,236	249,351,552	83,117,184
2	Consolidated Income Companies Taxable Income		400,700,848	554,696,708	454,090,755	1,409,488,311	469,829,437
3	Taxable Income Percentage to Columbia Gas of Pennsylvania	IF L1 > 0, L1 / L2, 0	20%	17%	17%	18%	18%
4	Consolidated Loss Companies Taxable Loss		135,909,700	60,036,519	169,668,329	365,614,548	121,871,516
5	Columbia Gas of Pennsylvania Allocation of Loss for 2021 to 2023	L3 * L4					21,560,201
6	Tax Rate						21%
7	Section 1301.1(b) Differential	L5 * L6					4,527,642
8	50% for reliability or infrastructure related capital investment	L7 * 50%					2,263,821
9	50% for general corporate purposes	L7 * 50%					2,263,821

NISource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2014 Taxable Income 1/	2015 Taxable Income 1/	2016 Taxable Income 1/	2014-2016 Taxable Income
		(1)	(2)	(3)	(4)
	Regulated				
	Positive Regulated Companies				
1	Kokomo Gas and Fuel Company	-	-	-	-
2	Northern Indiana Public Service Company	86,682,322	(27,042,518)	(18,374,119)	41,265,685
3	NISource Corporate Services Company	3,157,437	2,956,022	21,087,381	27,200,840
4	Central Kentucky Transmission Company	46,860	33,631	58,729	139,220
5	Subtotal: Positive Regulated Companies	89,886,619	(24,052,865)	2,771,991	68,605,745
6					
7	Loss Regulated Companies				
8	Columbia Gas of Ohio, Inc.	(26,148,630)	9,965,210	(66,018,630)	(82,202,050)
9	Northern Indiana Fuel and Light Company, Inc.	-	-	-	-
10	Columbia Gas of Kentucky, Inc.	144,816	(111,117)	(12,033,547)	(11,999,848)
11	Columbia Gas of Maryland, Inc.	(4,980,590)	(2,630,044)	(4,701,007)	(12,311,641)
12	Columbia Gas of Virginia, Inc.	(26,663,345)	1,262,838	(13,877,899)	(39,278,406)
13	Bay State Gas Company	(15,278,640)	(3,107,284)	(42,158,281)	(60,544,205)
14	Columbia Gas of Pennsylvania, Inc.	1,851,749	12,882,108	(24,798,164)	(10,064,307)
15					
16	Subtotal: Loss Regulated Companies	(71,074,640)	18,261,711	(163,587,528)	(216,400,457)
17					
18	Total Regulated Companies	18,811,979	(5,791,154)	(160,815,537)	(147,794,712)

NISource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2014 Taxable Income 1/	2015 Taxable Income 1/	2016 Taxable Income 1/	2014-2016 Taxable Income
	Non Regulated				
	Non Regulated Profitable Taxable Income Companies				
29	NISource Insurance Corporation	3,123,616	8,073,063	9,537,830	20,734,509
30	Northern Indiana Trading Company	-	-	-	-
32	NIPSCO Accounts Receivables Corporation	3,437,640	3,033,138	2,106,266	8,577,044
33	Columbia Gas of Ohio Receivables Corp.	1,592,736	381,098	1,193,763	3,167,597
34	Columbia Gas of Pennsylvania Receivables Corp	860,111	758,446	715,432	2,333,989
35	Subtotal: Positive Unregulated Companies	9,014,103	12,245,745	13,553,291	34,813,139
36					
37	Unregulated Loss Companies of Three Year Period				
38	Eliminations (Inter-Company profit on Columbia Transmission)	(2,730,203)	8,160,489	-	5,430,286
39	EnergyUSA Inc. (MA)	-	-	-	-
40	Indianapolis Water Company	-	-	-	-
41	EnergyUSA Inc. (IN)	(585,654)	(265,008)	(428,542)	(1,279,204)
42	Lake Erie Land Company	(17,616,892)	720,077	(386,767)	(17,283,582)
43	NISource Energy Technologies, Inc.	(730,343)	(596,913)	225,256	(1,102,000)
44	NISource Capital Markets, Inc.	(3,455,004)	(3,680,847)	(4,578,810)	(11,714,661)
45	IWC Resources Corp.	(89,748)	(92,022)	(90,552)	(272,322)
46	NISource Finance Corp.	(7,058,074)	9,604,457	(10,250,156)	(7,703,773)
47	NISource Development Company, Inc.	(2,376,070)	(2,268,585)	(2,387,190)	(7,031,845)
48	Primary Energy, Inc.	(1,727,397)	(1,368,627)	(2,348,188)	(5,444,212)
49	EnergyUSA-TPC Corp.	(547,250)	(476,070)	60,842	(962,478)
50	NISource Inc.	(52,697,869)	(355,245,137)	(143,375,407)	(551,318,413)
51	NISource Corporate Group	-	-	-	-
52	NGD Holding Company	-	-	-	-
53					
54	Subtotal: Loss Unregulated Companies	(89,614,504)	(345,508,186)	(163,559,514)	(598,682,204)
55					

NISource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2014 Taxable Income 1/	2015 Taxable Income 1/	2016 Taxable Income 1/	2014-2016 Taxable Income
66	NISource Inc. Interest on Columbia Stock Purchase Allocated Under SEC Or	(177,344,944)	-	(23,440,522)	(200,785,466)
67	Subtotal: Interest on Columbia Stock Purchase	(177,344,944)	-	(23,440,522)	(200,785,466)
68					
69	Other Companies Sold or In Process of Being Sold/or Inactive				
70	NDC Douglas Properties, Inc.	(407,489)	3,385,008	(85,085)	2,892,434 2/
71	Columbia Energy Services Corporation	-	-	-	- 3/
72	Service Protection Group LLC	-	-	-	- 4/
73	NISource Retail Services, Inc.	1,780,747	133,982	306,579	2,221,308 3/
74	Crossroads Pipeline Company	748,087	-	-	748,087 4/
75	Columbia Gulf Transmission Company	43,234,658	-	-	43,234,658 4/
76	Columbia Hardy Corp.	2,226,517	-	-	2,226,517 4/
77	Columbia Energy Group	(6,692,837)	(148,957,604)	-	(155,650,441) 4/
78	CNS Microwave, Inc.	946,658	-	-	946,658 4/
79	Columbia Remainder Corporation	(275,876)	-	-	(275,876) 4/
80	Subtotal: Unregulated Companies Sold or In Process of Being Sold/o	41,560,465	(145,438,614)	221,494	(103,656,655)
81					
82	Total Consolidated Taxable Income	(197,572,901)	(484,492,209)	(334,040,788)	(1,016,105,898)
83					

1/ Separate Return amount includes non-deductible Charitable Contributions as a result of Consolidated Net Operating Loss

2/ Company in process of being sold. An investment in real estate for benefit of low income housing credits

3/ Company sold in 2013

4/ Company no longer part of the consolidated group pursuant to a spin off in 2015.

Consolidated Income Companies Taxable Income	149,833,954	61,349,567	35,292,078
Consolidated Loss Companies Taxable Loss	(347,406,855)	(545,841,776)	(369,332,866)
	(197,572,901)	(484,492,209)	(334,040,788)

NISource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2017 Taxable Income 1/	2018 Taxable Income 1/	2019 Taxable Income 1/	2017-2019 Taxable Income
		(1)	(1)	(2)	(4)
	Regulated				
	<u>Positive Regulated Companies</u>				
1	Northern Indiana Public Service Company	-	-	37,309,285	37,309,285
2	NISource Corporate Services Company	2,917,572	23,736,899	15,708,568	42,363,039
3	Columbia Gas of Kentucky, Inc.	-	25,016,097	5,835,716	30,851,813
4	Columbia Gas of Virginia, Inc.	-	65,358,338	14,544,718	79,903,056
5	Central Kentucky Transmission Company	62,736	81,953	80,746	225,435
6	Columbia Gas of Ohio, Inc.	-	107,552,351	92,205,430	199,757,781
7	Columbia Gas of Maryland, Inc.	-	8,359,652	6,682,702	15,042,354
8	Columbia Gas of Pennsylvania, Inc.	-	92,747,604	50,382,751	143,130,355
9	Subtotal: Positive Regulated Companies	2,980,308	322,852,894	222,749,916	548,583,118
	<u>Loss Regulated Companies</u>				
12	Columbia Gas of Kentucky, Inc.	(6,459,750)	-	-	(6,459,750)
13	Northern Indiana Public Service Company	(243,734,998)	(363,671,957)	-	(607,406,955)
14	Columbia Gas of Virginia, Inc.	(27,739,123)	-	-	(27,739,123)
12	Columbia Gas of Ohio, Inc.	(145,349,100)	-	-	(145,349,100)
13	Columbia Gas of Maryland, Inc.	(8,295,270)	-	-	(8,295,270)
14	Columbia Gas of Pennsylvania, Inc.	(83,590,252)	-	-	(83,590,252)
15					
16	Subtotal: Loss Regulated Companies	(515,168,493)	(363,671,957)	-	(878,840,450)
17					
18	Total Regulated Companies	(512,188,185)	(40,819,063)	222,749,916	(330,257,332)

NISource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2017 Taxable Income 1/	2018 Taxable Income 1/	2019 Taxable Income 1/	2017-2019 Taxable Income
	Non Regulated				
	<u>Non Regulated Profitable Taxable Income Companies</u>				
29	NISource Insurance Corporation	12,644,457	7,640,365	13,294,677	33,579,499
30	NIPSCO Accounts Receivables Corporation	865,531	-	-	865,531
32	NISource Energy Technologies, Inc.	-	2,385,438	-	2,385,438
33	Columbia Gas of Pennsylvania Receivables Corp	522,787	526,397	398,873	1,448,057
34	Columbia Gas of Ohio Receivables Corp.	441,539	-	-	441,539
35	NISource Development Company, Inc.	-	-	5,027,205	5,027,205
36	Subtotal: Positive Unregulated Companies	14,474,314	10,552,200	18,720,755	43,747,269
	<u>Unregulated Loss Companies of Three Year Period</u>				
39	Eliminations (Inter-Company profit on Columbia Transmission)	-	-	-	-
40	EnergyUSA Inc. (MA)	-	-	-	-
41	NISource Energy Technologies, Inc.	(837,781)	-	(37,953)	(875,734)
42	EnergyUSA Inc. (IN)	(310,721)	-	-	(310,721)
43	Lake Erie Land Company	(14,287,137)	(257,611)	(2,995,266)	(17,540,014)
44	NISource Capital Markets, Inc.	(3,140,940)	-	-	(3,140,940)
45	NISource Strategic Sourcing Inc.	-	-	-	-
46	NISource Finance Corp.	(20,041,432)	-	-	(20,041,432)
47	NISource Development Company, Inc.	(3,662,575)	(5,225,967)	-	(8,888,542)
48	Primary Energy, Inc.	-	-	-	-
49	EnergyUSA-TPC Corp.	(385,918)	-	-	(385,918)
50	NISource Inc.	(282,736,668)	(138,670,447)	(95,197,459)	(516,604,574)
51	NIPSCO Accounts Receivables Corporation	-	(312,040)	(1,106,602)	(1,418,642)
52	Columbia Gas of Ohio Receivables Corp.	-	(346,523)	(586,783)	(933,306)
53	NISource Corporate Group	-	-	-	-
54	NGD Holding Company	-	-	-	-
55					
56	Subtotal: Loss Unregulated Companies	(325,403,172)	(144,812,588)	(99,924,063)	(570,139,823)

NISource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2017 Taxable Income 1/	2018 Taxable Income 1/	2019 Taxable Income 1/	2017-2019 Taxable Income
66	NISource Inc. Interest on Columbia Stock Purchase Allocated Under SEC Or	-	-	-	-
67	Subtotal: Interest on Columbia Stock Purchase	-	-	-	-
	<u>Other Companies Sold or In Process of Being Sold/In Inactive</u>				
70	NDC Douglas Properties, Inc.	856	-	-	856
71	Columbia Energy Services Corporation	-	-	-	-
72	Service Protection Group LLC	-	-	-	-
73	NISource Retail Services, Inc.	213,655	-	-	213,655
74	Crossroads Pipeline Company	-	-	-	-
75	Columbia Gulf Transmission Company	-	-	-	-
76	Columbia Hardy Corp.	-	-	-	-
77	Columbia Energy Group	-	-	-	-
78	CNS Microwave, Inc.	-	-	-	-
79	Columbia Remainder Corporation	-	-	-	-
80	Bay State Gas Company	(57,116,311)	(848,882,706)	216,756,920	(689,242,097)
81	Subtotal: Unregulated Companies Sold or In Process of Being Sold/o	(56,901,800)	(848,882,706)	216,756,920	(689,027,586)
82					
83	Total Consolidated Taxable Income	(880,018,843)	(1,023,962,157)	358,303,528	(1,545,677,472)

1/ Separate Return amount includes non-deductible Charitable Contributions as a result of Consolidated Net Operating Loss

2/ Company in process of being sold. An investment in real estate for benefit of low income housing credits

3/ Company sold in 2013

4/ Company no longer part of the consolidated group pursuant to a spin off in 2015.

90	Consolidated Income Companies Taxable Income	17,669,133	333,405,094	458,227,591	
91	Consolidated Loss Companies Taxable Loss	(897,687,976)	(1,357,367,251)	(99,924,063)	
92					
93		(880,018,843)	(1,023,962,157)	358,303,528	
94		-	-	-	
95	Adjustment for Excluded Regulated Utility Losses	300,851,309	1,212,554,663	-	
96					
97	Adjusted Consolidated Loss Companies Taxable Loss	(596,836,667)	(144,812,588)	(99,924,063)	

NiSource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2021 Taxable Income 1/	2022 Taxable Income 1/	2023 Taxable Income 1/	2021-2023 Taxable Income
	Regulated				
	<u>Positive Regulated Companies</u>				
1	Northern Indiana Public Service Company	191,730,568	258,406,130	185,234,651	635,371,349
2	NiSource Corporate Services Company	4,630,470	3,430,929	34,377,705	42,439,104
3	Columbia Gas of Kentucky, Inc.	7,253,558	-	-	7,253,558
4	Columbia Gas of Virginia, Inc.	41,287,736	74,790,947	39,061,714	155,140,397
5	Columbia Gas of Ohio, Inc.	57,107,334	17,594,333	89,020,281	163,721,948
6	Columbia Gas of Maryland, Inc.	4,638,432	-	-	4,638,432
7	Columbia Gas of Pennsylvania, Inc.	79,573,802	91,823,514	77,954,236	249,351,552
8					
9	Subtotal: Positive Regulated Companies	386,221,900	446,045,853	425,648,586	1,257,916,339
10					
11	<u>Loss Regulated Companies</u>				
12	Columbia Gas of Kentucky, Inc.	-	(9,924,279)	(1,681,443)	(11,605,722)
13	Columbia Gas of Maryland, Inc.	-	(975,533)	(4,851,936)	(5,827,469)
14					
15					
16	Subtotal: Loss Regulated Companies	-	(10,899,812)	(6,533,380)	(17,433,192)
17					
18	Total Regulated Companies	386,221,900	435,146,041	419,115,207	1,240,483,148

NiSource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2021 Taxable Income 1/	2022 Taxable Income 1/	2023 Taxable Income 1/	2021-2023 Taxable Income
	Non Regulated				
	<u>Non Regulated Profitable Taxable Income Companies</u>				
29	NiSource Insurance Corporation	9,376,857	9,512,739	12,747,175	31,636,771
30	Northern Indiana Trading Company	-	-	-	-
31	NiSource Energy Technologies, Inc.	-	-	-	-
32	Columbia Gas of Pennsylvania Receivables Corp	444,080	802,105	-	1,246,185
33	Central Kentucky Transmission Company	-	434	-	434
34	NiSource Strategic Sourcing	123,222	-	-	123,222
35	NiSource Development Company, Inc.	1,508,127	1,184,371	15,197,749	17,890,247
36	NIPSCO Accounts Receivables Corporation	3,026,662	1,229,887	-	4,256,549
37	Columbia Gas of Ohio Receivables Corp.	-	-	-	-
38	NIPSCO Holdings I LLC	-	-	497,245	497,245
39	Subtotal: Positive Unregulated Companies	14,478,948	12,729,536	28,442,168	55,153,408
40					
41					
42	<u>Unregulated Loss Companies of Three Year Period</u>				
43	Eliminations (Inter-Company profit on Columbia Transmission)	-	-	-	-
44	EnergyUSA Inc. (MA)	-	-	-	-
45	NIPSCO Accounts Receivables Corporation	-	-	(7,943,745)	(7,943,745)
46	Lake Erie Land Company	(924,292)	(875,744)	(843,675)	(2,643,711)
47	NiSource Energy Technologies, Inc.	(2,902)	(23,364)	(42,238)	(68,504)
48	Columbia Gas of Pennsylvania Receivables Corp	-	-	(37,039)	(37,039)
49	NiSource Inc.	(109,726,018)	(47,528,014)	(129,608,813)	(286,862,845)
50	Columbia Gas of Ohio Receivables Corp.	(475,986)	(709,585)	(2,974,273)	(4,159,844)
51	NiSource Corporate Group	-	-	-	-
52	NGD Holding Company	-	-	-	-
53	Central Kentucky Transmission Company	(5,441)	-	-	(5,441)
54	Subtotal: Loss Unregulated Companies	(111,134,639)	(49,136,707)	(141,449,783)	(301,721,129)

NiSource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2021 Taxable Income 1/	2022 Taxable Income 1/	2023 Taxable Income 1/	2021-2023 Taxable Income
64	NiSource Inc. Interest on Columbia Stock Purchase Allocated Under SEC Order	-	-	-	-
65	Subtotal: Interest on Columbia Stock Purchase	-	-	-	-
66					
67	<u>Other Companies Sold or In Process of Being Sold/or Inactive</u>				
68	NDC Douglas Properties, Inc.	-	-	-	- 2/
69	Columbia Energy Services Corporation	-	-	-	- 3/
70	Service Protection Group LLC	-	-	-	- 4/
71	NiSource Retail Services, Inc.	-	-	-	- 3/
72	Crossroads Pipeline Company	-	-	-	- 4/
73	Columbia Gulf Transmission Company	-	-	-	- 4/
74	Columbia Hardy Corp.	-	-	-	- 4/
75	Columbia Energy Group	-	-	-	- 4/
76	CNS Microwave, Inc.	-	-	-	- 4/
77	Columbia Remainder Corporation	-	-	-	- 4/
78	Bay State Gas Company	(24,775,061)	95,921,319	(21,685,166)	49,461,092
79	Subtotal: Unregulated Companies Sold or In Process of Being Sold/or Inac	(24,775,061)	95,921,319	(21,685,166)	49,461,092
80					
81	Total Consolidated Taxable Income	264,791,148	494,660,189	284,422,426	1,043,376,519

1/ Separate Return amount includes non-deductible Charitable Contributions as a result of Consolidated Net Operating Loss

2/ Company in process of being sold. An investment in real estate for benefit of low income housing credits

3/ Company sold in 2013

4/ Company no longer part of the consolidated group pursuant to a spin off in 2015.

88	Consolidated Income Companies Taxable Income	400,700,848	554,696,708	454,090,755	
89	Consolidated Loss Companies Taxable Loss	(135,909,700)	(60,036,519)	(169,668,329)	
90					
91					
92		264,791,148	494,660,189	284,422,426	
93					
94	Adjustment for Excluded Regulated Utility Losses	-	-	-	
95					
96	Adjusted Consolidated Loss Companies Taxable Loss	(135,909,700)	(60,036,519)	(169,668,329)	

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

51. Submit a schedule showing for the last five years the income tax refunds, plus interest (net of taxes), received from the federal government due to prior years' claims.

Response: See Exhibit No. 7, Page No. 6.

52. Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property increases productive capacity and ADR rates on property. (Separate between state and federal; also, rate used).
- a. State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year.
 - b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

Response: See Exhibit No. 7, Page 7, showing the computation of deferred income taxes. See also Attachments 1 and 2, reports showing by vintage the estimated tax depreciation used for the 2023 and 2024 accrual for the twelve months ended November 30, 2024. Additional detailed reports are too voluminous to attach.

- a. Tax depreciation is based on all rate base items claimed at the end of the historic test year ending November 30, 2024. Federal tax depreciation (including Bonus for years prior to 2018) of \$124,915,421 is the annual tax depreciation at the end of the test year.
- b. See Exhibit No. 7, Page 7, Line 28

COLUMBIA GAS OF PENNSYLVANIA, INC.

IRS REFUNDS RECEIVED IN PAST FIVE YEARS

PRIOR YEARS' CLAIMS

Tax Year Ending	Year Settled	Tax	Interest	Total
12/31/2019	N/A	-	-	-
12/31/2020	N/A	-	-	-
12/31/2021	N/A	-	-	-
12/31/2022	N/A	-	-	-
12/31/2023	N/A	-	-	-
		-	-	-
		-	-	-

COLUMBIA GAS OF PENNSYLVANIA, INC.
Tax & Book Depreciation Expense

Description	2023			Fiscal Year Ending 11/2024			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	38,598,418	-	-	1,266,985	1,266,985		N/A
ADR	377,217	0.000886253	334	767,640	767,306	0.21	161,134
ACRS	63,030,304	0.000054716	3,449	3,170,498	3,167,050	0.21	665,080
MACRS	2,040,876,307	0.058546693	119,486,558	102,584,372	(16,902,186)	0.21	(3,549,459)
Total	2,142,882,246		119,490,341	107,789,496	(11,700,845)	0.21	(2,723,245)
1 Mo Allocation			0.0833	0.0833	0.0833		0.0833
Depreciation			9,957,528	8,982,458	(975,070)	0.21	(204,765)
	2024			Fiscal Year Ending 11/2024			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	38,489,645	-	-	1,239,115	1,239,115		N/A
ADR	376,808	0.000887215	334	726,953	726,619	0.21	152,590
ACRS	61,978,560	0.000055644	3,449	2,899,421	2,895,973	0.21	608,154
MACRS	2,385,363,024	0.057126561	136,267,586	110,709,225	(25,558,360)	0.21	(5,367,256)
Total	2,486,208,038		136,271,369	115,574,714	(20,696,654)	0.21	(4,606,512)
11 Mo Allocation			0.9167	0.9167	0.9167		0.9167
Depreciation			124,915,421	105,943,488	(18,971,933)	0.21	(3,984,106)
Pro Forma Adjustments			3,750,494	-	(3,750,494)	0.21	(787,604)
Total Test Year Tax Depreciation			138,623,443	114,925,946	(23,697,497)	0.21	(4,976,475)

PowerTax
Depreciation Summary Report 7
NiSource

Exhibit No. 7 Page No 7
Attachment 1
Page 1 of 5

Tax Year: 2023
Tax Book: Federal
Columbia Gas of Pennsylvania
Grouped By: Total Tax Classes

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1953	\$12,910,627.83	(\$33,255.95)	\$12,910,627.83	\$12,910,627.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,877,371.88	\$12,877,371.88
V1954	\$2,035,663.55	(\$5,790.32)	\$2,035,663.55	\$2,035,663.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,029,873.23	\$2,029,873.23
V1955	\$4,699,155.45	(\$6,215.69)	\$4,699,155.45	\$4,699,155.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,692,939.76	\$4,692,939.76
V1956	\$2,909,828.43	(\$8,947.35)	\$2,909,828.43	\$2,909,828.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,900,881.08	\$2,900,881.08
V1957	\$3,740,598.47	(\$11,987.54)	\$3,740,598.47	\$3,740,598.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,728,610.93	\$3,728,610.93
V1958	\$4,331,865.08	(\$24,797.75)	\$4,331,865.08	\$4,331,865.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,307,067.33	\$4,307,067.33
V1959	\$3,951,626.40	(\$10,132.98)	\$3,951,626.40	\$3,951,626.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,941,493.42	\$3,941,493.42
V1960	\$4,019,052.35	(\$7,644.53)	\$4,019,052.35	\$4,019,052.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,011,407.82	\$4,011,407.82
V1961	\$4,457,018.78	(\$111,155.76)	\$0.00	\$4,457,018.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,345,863.02	\$4,345,863.02
V1962	\$4,097,708.27	(\$83,073.50)	\$0.00	\$4,097,708.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,014,634.77	\$4,014,634.77
V1963	\$4,920,513.97	(\$20,621.16)	\$0.00	\$4,920,513.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,899,892.81	\$4,899,892.81
V1964	\$5,167,329.11	(\$19,657.68)	\$0.00	\$5,167,329.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,147,671.43	\$5,147,671.43
V1965	\$4,313,805.78	(\$27,188.99)	\$0.00	\$4,313,805.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,286,616.79	\$4,286,616.79
V1966	\$5,805,356.43	(\$24,184.26)	\$0.00	\$5,805,356.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,781,172.17	\$5,781,172.17
V1967	\$5,854,455.98	(\$18,676.44)	\$0.00	\$5,854,455.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,835,779.54	\$5,835,779.54
V1968	\$5,372,969.80	(\$22,477.37)	\$0.00	\$5,372,969.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,350,492.43	\$5,350,492.43
V1969	\$4,027,146.77	(\$37,677.48)	\$0.00	\$4,027,146.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,989,469.29	\$3,989,469.29
V1970	\$3,161,359.73	(\$55,679.95)	\$0.00	\$3,161,359.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,105,679.78	\$3,105,679.78
V1971	\$9,434,564.80	(\$85,858.96)	\$44,735.72	\$9,447,223.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,434,564.80	\$9,447,223.64
V1972	\$5,775,199.74	(\$43,958.03)	(\$11,546.27)	\$5,790,010.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,775,199.74	\$5,790,010.32
V1973	\$4,866,019.98	(\$99,230.94)	\$13,423.00	\$4,866,019.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,866,019.98	\$4,866,019.98
V1974	\$6,670,943.99	(\$121,951.74)	\$0.00	\$6,670,943.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,670,943.99	\$6,670,943.99
V1975	\$6,249,648.70	(\$129,335.55)	\$6,007.66	\$6,248,509.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,249,239.78	\$6,248,100.80
V1976	\$5,570,313.67	(\$114,594.84)	\$91,085.06	\$5,497,197.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,570,313.67	\$5,497,197.27
V1977	\$9,828,321.03	(\$95,764.37)	\$54,037.80	\$9,775,016.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,828,321.03	\$9,775,016.50
V1978	\$10,299,560.20	(\$318,705.70)	\$148,528.65	\$10,151,031.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,299,560.20	\$10,151,031.55
V1979	\$13,288,569.13	(\$380,799.06)	\$80,393.06	\$13,324,841.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,288,569.13	\$13,324,841.03
V1980	\$12,344,452.59	(\$297,149.43)	(\$49,447.43)	\$12,428,528.55	\$334.31	\$0.00	\$0.00	\$0.00	\$0.00	\$12,344,452.59	\$12,428,862.86
V1981	\$11,331,654.96	(\$336,717.92)	\$10,994,937.04	\$11,309,195.32	\$767.64	\$0.00	\$0.00	\$0.00	\$0.00	\$10,994,937.04	\$10,973,245.04

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Tax Year: 2023
Tax Book: Federal
Columbia Gas of Pennsylvania
Grouped By: Total Tax Classes

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1982	\$10,273,522.71	(\$228,707.20)	\$10,044,815.51	\$10,252,559.03	\$660.18	\$0.00	\$0.00	\$0.00	\$0.00	\$10,044,815.51	\$10,024,512.01
V1983	\$9,280,034.60	(\$287,002.34)	\$8,993,032.26	\$9,267,288.08	\$377.27	\$0.00	\$0.00	\$0.00	\$0.00	\$8,993,032.26	\$8,980,663.01
V1984	\$10,842,699.74	(\$307,347.96)	\$10,535,351.78	\$10,827,993.62	\$422.12	\$0.00	\$0.00	\$0.00	\$0.00	\$10,535,351.78	\$10,521,067.78
V1985	\$10,932,695.68	(\$271,338.37)	\$10,661,357.31	\$10,897,862.12	\$977.81	\$0.00	\$0.00	\$0.00	\$0.00	\$10,661,357.31	\$10,627,501.56
V1986	\$12,076,714.29	(\$275,903.99)	\$11,800,810.30	\$12,067,719.57	\$243.72	\$0.00	\$0.00	\$0.00	\$0.00	\$11,800,810.30	\$11,792,059.30
V1987	\$237,569.09	\$0.00	\$237,569.09	\$225,930.61	\$316.73	\$0.00	\$0.00	\$0.00	\$0.00	\$237,569.09	\$226,247.34
V1987 Q1	\$2,464,139.18	(\$61,242.68)	\$8,844.08	\$2,464,139.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,402,896.50	\$2,402,896.50
V1987 Q2	\$3,109,020.23	(\$71,715.40)	\$0.00	\$3,109,020.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,037,304.83	\$3,037,304.83
V1987 Q3	\$3,473,739.70	(\$79,999.04)	\$0.00	\$3,473,739.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,393,740.66	\$3,393,740.66
V1987 Q4	\$4,322,024.73	(\$101,943.29)	\$2,999.39	\$4,322,024.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,220,081.44	\$4,220,081.44
V1988	(\$404,843.01)	(\$14,893.78)	(\$412,289.90)	(\$416,135.05)	\$291.29	\$0.00	\$0.00	\$0.00	\$0.00	(\$419,736.79)	(\$430,737.54)
V1988 Q1	\$2,442,047.64	(\$59,272.51)	\$0.00	\$2,442,047.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,382,775.13	\$2,382,775.13
V1988 Q2	\$2,474,545.00	(\$88,322.03)	\$0.00	\$2,474,545.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,386,222.97	\$2,386,222.97
V1988 Q3	\$551,173.00	(\$72,106.23)	\$0.00	\$551,173.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$479,066.77	\$479,066.77
V1988 Q4	\$483,553.75	(\$73,959.03)	\$0.00	\$483,553.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$409,594.72	\$409,594.72
V1989	(\$316,824.99)	\$0.00	(\$316,824.99)	(\$355,923.67)	\$975.68	\$0.00	\$0.00	\$0.00	\$0.00	(\$316,824.99)	(\$354,947.99)
V1989 Q1	\$1,474,088.78	(\$59,770.20)	\$0.00	\$1,474,088.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,414,318.58	\$1,414,318.58
V1989 Q2	\$1,256,943.68	(\$68,456.68)	\$0.00	\$1,256,943.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,188,487.00	\$1,188,487.00
V1989 Q3	\$1,261,093.45	(\$105,990.04)	\$13,618.89	\$1,261,093.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,155,103.41	\$1,155,103.41
V1989 Q4	\$844,989.60	(\$82,439.44)	\$0.00	\$844,989.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$762,550.16	\$762,550.16
V1990	\$4,187,816.36	(\$447,820.19)	(\$345,467.06)	\$4,163,705.80	\$626.06	\$0.00	\$0.00	\$0.00	\$0.00	\$3,739,996.17	\$3,716,511.67
V1991	(\$308,260.90)	\$0.00	(\$308,260.90)	(\$333,051.82)	\$592.42	\$0.00	\$0.00	\$0.00	\$0.00	(\$308,260.90)	(\$332,459.40)
V1991 Q1	\$1,334,498.22	(\$63,164.75)	\$0.00	\$1,334,498.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,271,333.47	\$1,271,333.47
V1991 Q2	\$913,100.62	(\$67,148.40)	\$0.00	\$913,100.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$845,952.22	\$845,952.22
V1991 Q3	\$420,505.06	(\$19,016.32)	\$0.00	\$420,505.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$401,488.74	\$401,488.74
V1991 Q4	\$1,804,314.25	(\$98,981.74)	\$11,138.00	\$1,804,314.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,705,332.51	\$1,705,332.51
V1992	(\$328,999.17)	(\$3,128.03)	(\$330,563.18)	(\$366,730.78)	\$1,936.75	\$0.00	(\$103.00)	\$0.00	\$0.00	(\$332,127.20)	(\$367,819.06)
V1992 Q1	\$951,902.88	(\$32,120.19)	\$0.00	\$951,902.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$919,782.69	\$919,782.69
V1992 Q2	\$1,441,435.01	(\$56,056.93)	\$0.00	\$1,441,435.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,385,378.08	\$1,385,378.08

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Columbia Gas of Pennsylvania
Grouped By: Total Tax Classes

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1992 Q3	\$1,095,391.53	(\$51,914.00)	\$0.00	\$1,095,391.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,043,477.53	\$1,043,477.53
V1992 Q4	\$1,184,382.49	(\$59,227.37)	\$0.00	\$1,184,382.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,125,155.12	\$1,125,155.12
V1993	(\$404,066.58)	\$0.00	(\$404,066.58)	(\$439,978.58)	\$916.49	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,066.58)	(\$439,062.09)
V1993 Q1	\$972,874.81	(\$43,265.41)	\$0.00	\$972,874.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$929,609.40	\$929,609.40
V1993 Q2	\$1,319,437.99	(\$65,698.34)	\$0.00	\$1,319,437.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,253,739.65	\$1,253,739.65
V1993 Q3	\$1,275,736.33	(\$70,053.27)	\$0.00	\$1,275,736.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,205,683.06	\$1,205,683.06
V1993 Q4	\$1,237,191.64	(\$71,598.38)	\$1,507.00	\$1,237,191.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,165,593.26	\$1,165,593.26
V1994	(\$303,206.34)	\$0.00	(\$360,295.74)	(\$418,816.86)	\$4,257.04	\$0.00	\$0.00	\$0.00	\$0.00	(\$303,206.34)	(\$414,559.82)
V1994 Q1	\$1,906,108.69	(\$98,250.31)	\$0.00	\$1,906,108.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,807,858.38	\$1,807,858.38
V1994 Q2	\$1,262,466.72	(\$88,523.22)	\$0.00	\$1,262,466.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,173,943.50	\$1,173,943.50
V1994 Q3	\$1,352,723.05	(\$69,555.47)	\$0.00	\$1,352,723.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,283,167.58	\$1,283,167.58
V1994 Q4	\$1,758,457.41	(\$103,407.68)	\$0.00	\$1,758,457.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,655,049.73	\$1,655,049.73
V1995	(\$237,457.13)	\$0.00	(\$237,457.13)	(\$442,569.75)	\$4,617.51	\$0.00	\$0.00	\$0.00	\$0.00	(\$237,457.13)	(\$437,952.23)
V1995 Q1	\$72.32	(\$13.71)	\$0.00	\$72.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58.61	\$58.61
V1995 Q2	\$1,461,807.47	(\$119,376.49)	\$0.00	\$1,461,807.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,342,430.98	\$1,342,430.98
V1995 Q3	\$731,310.51	(\$80,886.49)	\$0.00	\$731,310.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$650,424.02	\$650,424.02
V1995 Q4	\$2,966,732.78	(\$195,142.01)	\$0.00	\$2,966,732.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,771,590.77	\$2,771,590.77
V1996	\$5,857,500.29	(\$247,697.23)	(\$467,976.59)	\$5,802,230.39	\$3,807.35	\$0.00	\$0.00	\$0.00	\$0.00	\$5,609,803.06	\$5,558,340.51
V1997	(\$227,386.05)	\$0.00	(\$266,264.90)	(\$516,074.23)	\$7,312.15	\$0.00	\$0.00	\$0.00	\$0.00	(\$227,386.05)	(\$508,762.08)
V1997 Q1	\$851,479.53	(\$65,732.20)	\$0.00	\$851,479.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$785,747.33	\$785,747.33
V1997 Q2	\$1,126,708.87	(\$88,913.04)	\$0.00	\$1,126,708.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,037,795.83	\$1,037,795.83
V1997 Q3	\$1,747,339.92	(\$118,834.39)	\$0.00	\$1,747,339.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,628,505.53	\$1,628,505.53
V1997 Q4	\$2,611,883.28	(\$206,460.32)	\$0.00	\$2,611,883.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,405,422.96	\$2,405,422.96
V1998	(\$325,231.84)	\$0.00	(\$325,231.84)	(\$389,408.48)	\$6,943.73	\$0.00	\$0.00	\$0.00	\$0.00	(\$325,231.84)	(\$382,464.75)
V1998 Q1	\$2,628,070.18	(\$126,484.55)	\$0.00	\$2,628,070.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,501,585.63	\$2,501,585.63
V1998 Q2	\$2,043,739.96	(\$159,751.56)	\$0.00	\$2,043,739.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,883,988.40	\$1,883,988.40
V1998 Q3	\$1,097,622.65	(\$150,932.32)	\$0.00	\$1,097,622.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$946,690.33	\$946,690.33
V1998 Q4	\$1,193,197.95	(\$114,851.02)	\$0.00	\$1,193,197.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,078,346.93	\$1,078,346.93
V1999	\$6,951,675.78	(\$481,429.78)	(\$471,002.56)	\$6,862,888.88	\$4,577.94	\$0.00	\$0.00	\$0.00	\$0.00	\$6,470,246.00	\$6,386,037.04

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Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2000	(\$658,705.40)	\$0.00	(\$638,135.42)	(\$643,557.20)	(\$915.86)	\$0.00	\$0.00	\$0.00	\$0.00	(\$658,705.40)	(\$644,473.06)
V2000 Q1	\$1,173,352.81	(\$55,565.31)	\$4,808.67	\$1,170,048.04	\$66.84	\$0.00	\$0.00	\$0.00	\$0.00	\$1,117,787.50	\$1,114,549.57
V2000 Q2	\$1,108,842.77	(\$62,360.26)	\$3,000.00	\$1,106,781.02	\$41.70	\$0.00	\$0.00	\$0.00	\$0.00	\$1,046,482.51	\$1,044,462.46
V2000 Q3	\$2,440,370.90	(\$118,326.05)	\$61,418.26	\$2,398,161.12	\$853.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,322,044.85	\$2,280,688.78
V2000 Q4	\$2,342,418.11	(\$120,070.79)	\$0.00	\$2,342,418.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,222,347.32	\$2,222,347.32
V2001	\$7,841,923.65	(\$427,087.42)	\$119,635.54	\$7,811,312.21	\$1,422.95	\$0.00	\$0.00	\$0.00	\$0.00	\$7,414,836.23	\$7,385,647.74
V2001 30% Bonu:	(\$356,288.24)	(\$7,099.34)	(\$497,647.03)	(\$390,819.45)	\$1,977.95	\$0.00	\$0.00	\$0.00	\$0.00	(\$363,387.58)	(\$395,940.84)
V2002	\$3,309,269.00	(\$41,797.93)	\$2,623,576.58	\$1,898,154.06	\$51,264.68	\$0.00	(\$91.22)	\$0.00	\$0.00	\$3,267,471.07	\$1,907,712.03
V2002 30% Bonu:	\$3,787,357.69	(\$95,581.64)	(\$344,422.57)	\$3,823,866.59	(\$1,977.69)	\$0.00	\$0.00	\$0.00	\$0.00	\$3,691,776.05	\$3,726,307.26
COR	\$38.00	\$0.00	\$38.00	\$0.00	\$0.00	\$0.00	(\$2,522.00)	(\$2,522.00)	\$5,489,308.89	\$38.00	\$0.00
V2003	\$531,094.85	(\$7,690.37)	\$106,202.11	\$492,140.27	\$12,759.25	\$0.00	(\$91.54)	\$0.00	\$0.00	\$523,404.48	\$497,300.69
V2003 30% Bonu:	(\$845,696.29)	(\$39,093.97)	(\$16,518.01)	(\$829,614.32)	(\$16,518.01)	\$0.00	(\$436.04)	\$0.00	\$0.00	(\$884,790.26)	(\$884,790.26)
V2003 50% Bonu:	\$2,117,640.95	(\$75,777.41)	(\$119,405.33)	\$2,070,402.15	\$46,393.60	\$0.00	(\$845.20)	\$0.00	\$0.00	\$2,041,863.54	\$2,041,863.54
V2004	\$610,471.95	(\$1,416.40)	(\$127,584.81)	\$726,841.19	\$30,622.52	\$0.00	(\$19.68)	\$0.00	\$0.00	\$609,055.55	\$756,067.00
V2004 30%	\$897,902.10	(\$68,342.99)	\$57,797.78	\$837,817.48	\$38,532.04	\$0.00	(\$3,049.13)	\$0.00	\$0.00	\$829,559.11	\$811,055.64
V2004 50% Bonu:	\$4,942,770.47	(\$210,600.18)	\$66,551.13	\$4,613,092.00	\$215,092.75	\$0.00	(\$9,389.87)	\$0.00	\$0.00	\$4,732,170.30	\$4,626,974.46
V2005	\$4,865,115.01	(\$859,209.33)	\$921,937.69	\$4,686,668.02	\$23,606.48	\$0.00	(\$27,202.32)	\$0.00	\$0.00	\$4,005,905.68	\$3,878,267.50
V2005 50% Bonu:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2006	\$7,096,081.18	(\$513,627.00)	\$6,754,473.16	\$7,016,552.68	(\$22,684.70)	\$0.00	\$0.00	\$0.00	\$0.00	\$6,582,454.18	\$6,480,240.98
V2007	\$13,635,383.62	(\$1,413,772.66)	\$12,886,326.80	\$14,472,126.18	(\$194,131.79)	\$0.00	\$0.00	\$0.00	\$0.00	\$12,221,610.96	\$12,864,221.73
V2008	(\$8,402,724.88)	(\$84,318.78)	(\$8,604,221.28)	(\$8,340,666.75)	(\$365,624.57)	\$0.00	(\$1,244.50)	\$0.00	\$0.00	(\$8,487,043.66)	(\$8,789,365.59)
V2008 50%	\$26,838,780.82	(\$275,529.80)	\$26,677,812.56	\$26,748,177.72	\$738,525.10	\$0.00	(\$4,066.78)	\$0.00	\$0.00	\$26,563,251.02	\$27,215,239.80
V2009	\$3,189,232.28	(\$3,476.62)	\$2,983,028.57	\$2,591,953.92	\$100,123.09	\$0.00	(\$205.28)	\$0.00	\$0.00	\$3,185,755.66	\$2,688,805.66
V2009 50%	\$11,814,437.95	(\$81,469.74)	\$11,773,703.08	\$11,158,274.82	\$722,136.20	\$0.00	(\$4,810.39)	\$0.00	\$0.00	\$11,732,968.21	\$11,803,751.66
V2010	\$477,993.68	(\$12,033.65)	\$669,900.33	\$919,786.41	(\$224.12)	\$0.00	(\$5,903.56)	\$0.00	\$0.00	\$465,960.03	\$913,432.21
V2010 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2010 50%	\$6,975,432.89	(\$151,367.91)	\$6,899,748.94	\$5,945,719.65	\$407,430.21	\$0.00	(\$17,875.78)	\$0.00	\$0.00	\$6,824,064.98	\$6,219,657.73
V2011	\$4,352,873.87	\$0.00	\$4,367,970.15	\$3,184,270.78	\$191,501.42	\$0.00	\$0.00	\$0.00	\$0.00	\$4,352,873.87	\$3,375,772.20
V2011 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Tax Book: Federal
Columbia Gas of Pennsylvania
Grouped By: Total Tax Classes

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2011 50%	\$239,620.23	(\$2,803.66)	\$238,218.40	\$148,749.04	\$10,629.30	\$0.00	(\$1,000.69)	\$0.00	\$0.00	\$236,816.57	\$157,575.37
V2012	\$62,781.12	(\$1,143.98)	\$44,553.71	(\$2,124.72)	\$476.29	\$0.00	(\$459.35)	\$0.00	\$0.00	\$61,637.14	(\$2,333.06)
V2012 50%	\$42,712,494.32	(\$295,527.94)	\$42,557,133.15	\$24,612,450.78	\$1,898,473.73	\$0.00	(\$118,664.81)	\$0.00	\$0.00	\$42,416,966.38	\$26,334,061.38
V2013	\$1,629,264.67	(\$180.25)	\$1,285,155.50	\$403,100.80	\$42,510.08	\$0.00	(\$80.42)	\$0.00	\$0.00	\$1,629,084.42	\$445,511.05
V2013 50%	\$52,240,834.53	(\$396,708.76)	\$52,039,561.70	\$27,805,476.40	\$2,318,574.77	\$0.00	(\$176,991.61)	\$0.00	\$0.00	\$51,844,125.77	\$29,904,334.02
V2014	\$1,632,662.45	(\$20,498.35)	\$1,421,680.27	\$638,184.42	\$41,263.10	\$0.00	(\$15,201.25)	\$0.00	\$0.00	\$1,612,164.10	\$674,150.42
V2014 50%	\$68,445,638.31	(\$284,845.96)	\$68,298,368.64	\$34,827,747.00	\$2,916,628.03	\$0.00	(\$139,792.42)	\$0.00	\$0.00	\$68,160,792.35	\$37,599,321.50
V2015	\$954,805.17	(\$8.50)	\$805,188.59	\$186,683.61	\$24,995.78	\$0.00	(\$4.55)	\$0.00	\$0.00	\$954,796.67	\$211,675.44
V2015 50%	\$58,368,151.87	(\$1,073,609.28)	\$55,967,061.27	\$28,004,580.00	\$2,406,199.66	\$0.00	(\$571,482.43)	\$0.00	\$0.00	\$57,294,542.59	\$29,908,652.80
V2016	\$641,558.50	(\$0.25)	\$570,414.05	\$110,545.11	\$17,074.65	\$0.00	(\$0.14)	\$0.00	\$0.00	\$641,558.25	\$127,619.65
V2016 50%	\$77,619,057.66	(\$313,041.65)	\$77,346,182.66	\$31,117,917.97	\$3,512,560.26	\$0.00	(\$180,443.22)	\$0.00	\$0.00	\$77,306,016.01	\$34,497,879.80
V2017	\$421,456.54	(\$90.41)	\$380,355.73	\$64,076.07	\$11,428.00	\$0.00	(\$56.72)	\$0.00	\$0.00	\$421,366.13	\$75,470.37
V2017 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2017 50%	\$71,166,329.94	(\$829,600.31)	\$70,745,239.40	\$25,756,875.52	\$3,424,517.29	\$0.00	(\$313,794.38)	\$0.00	\$0.00	\$70,336,729.63	\$28,665,586.89
V2018	\$182,640,104.77	(\$3,241,557.62)	\$180,625,135.35	\$55,031,327.85	\$9,437,196.78	\$0.00	(\$878,940.11)	\$0.00	\$0.00	\$179,398,547.15	\$62,105,907.09
V2019	\$252,757,471.56	(\$1,998,870.55)	\$250,865,775.78	\$61,677,263.65	\$13,623,697.88	\$0.00	\$1,421,748.20)	\$0.00	\$0.00	\$250,758,601.01	\$74,723,839.17
V2020	\$249,373,381.70	(\$994,635.63)	\$248,758,324.29	\$47,881,343.40	\$15,981,215.03	\$0.00	(\$734,077.26)	\$0.00	\$0.00	\$248,378,746.07	\$63,602,000.08
V2021	\$279,425,822.98	(\$1,987,219.65)	\$277,748,377.89	\$37,309,419.21	\$23,259,285.68	\$0.00	\$1,702,423.13)	\$0.00	\$0.00	\$277,438,603.33	\$60,283,908.35
V2022	\$305,797,121.79	(\$2,271,031.17)	\$304,243,147.37	\$12,758,222.55	\$24,340,433.77	\$0.00	\$2,103,894.63)	\$0.00	\$0.00	\$303,526,090.62	\$36,931,519.79
V2023	\$0.00	\$344,276,462.97	\$344,276,462.97	\$0.00	\$14,201,952.87	\$0.00	\$1,222,259.88)	\$0.00	\$0.00	\$344,276,462.97	\$14,201,952.87
Total Tax Classes:	\$2,058,281,062.21	\$317,310,396.94	\$2,142,882,245.71	\$794,963,685.15	\$119,490,340.89	\$0.00	\$9,659,171.49)	(\$2,522.00)	\$5,489,308.89	\$2,377,278,398.86	\$897,609,289.32
Company:	\$2,058,281,062.21	\$317,310,396.94	\$2,142,882,245.71	\$794,963,685.15	\$119,490,340.89	\$0.00	\$9,659,171.49)	(\$2,522.00)	\$5,489,308.89	\$2,377,278,398.86	\$897,609,289.32
Tax Year:	\$2,058,281,062.21	\$317,310,396.94	\$2,142,882,245.71	\$794,963,685.15	\$119,490,340.89	\$0.00	\$9,659,171.49)	(\$2,522.00)	\$5,489,308.89	\$2,377,278,398.86	\$897,609,289.32

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Tax Year: 2024
Tax Book: Federal
Columbia Gas of Pennsylvania
Grouped By: Total Tax Classes

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1953	\$12,877,371.88	(\$40,875.47)	\$12,877,371.88	\$12,877,371.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,836,496.41	\$12,836,496.41
V1954	\$2,029,873.23	(\$2,161.60)	\$2,029,873.23	\$2,029,873.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,027,711.63	\$2,027,711.63
V1955	\$4,692,939.76	(\$4,562.53)	\$4,692,939.76	\$4,692,939.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,688,377.23	\$4,688,377.23
V1956	\$2,900,881.08	(\$2,519.23)	\$2,900,881.08	\$2,900,881.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,898,361.85	\$2,898,361.85
V1957	\$3,728,610.93	(\$2,817.10)	\$3,728,610.93	\$3,728,610.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,725,793.83	\$3,725,793.83
V1958	\$4,307,067.33	(\$16,899.78)	\$4,307,067.33	\$4,307,067.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,290,167.55	\$4,290,167.55
V1959	\$3,941,493.42	(\$25,246.12)	\$3,941,493.42	\$3,941,493.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,916,247.30	\$3,916,247.30
V1960	\$4,011,407.82	(\$5,870.43)	\$4,011,407.82	\$4,011,407.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,005,537.39	\$4,005,537.39
V1961	\$4,345,863.02	(\$8,022.42)	\$0.00	\$4,345,863.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,337,840.60	\$4,337,840.60
V1962	\$4,014,634.77	(\$45,347.45)	\$0.00	\$4,014,634.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,969,287.32	\$3,969,287.32
V1963	\$4,899,892.81	(\$14,479.67)	\$0.00	\$4,899,892.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,885,413.14	\$4,885,413.14
V1964	\$5,147,671.43	(\$5,305.40)	\$0.00	\$5,147,671.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,142,366.03	\$5,142,366.03
V1965	\$4,286,616.79	(\$8,846.10)	\$0.00	\$4,286,616.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,277,770.69	\$4,277,770.69
V1966	\$5,781,172.17	(\$15,360.55)	\$0.00	\$5,781,172.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,765,811.62	\$5,765,811.62
V1967	\$5,835,779.54	(\$9,446.42)	\$0.00	\$5,835,779.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,826,333.12	\$5,826,333.12
V1968	\$5,350,492.43	(\$9,031.77)	\$0.00	\$5,350,492.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,341,460.66	\$5,341,460.66
V1969	\$3,989,469.29	(\$30,428.05)	\$0.00	\$3,989,469.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,959,041.24	\$3,959,041.24
V1970	\$3,105,679.78	(\$31,774.82)	\$0.00	\$3,105,679.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,073,904.96	\$3,073,904.96
V1971	\$9,434,564.80	(\$45,523.61)	\$44,735.72	\$9,447,223.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,434,564.80	\$9,447,223.64
V1972	\$5,775,199.74	(\$59,439.81)	(\$11,546.27)	\$5,790,010.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,775,199.74	\$5,790,010.32
V1973	\$4,866,019.98	(\$34,232.75)	\$13,423.00	\$4,866,019.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,866,019.98	\$4,866,019.98
V1974	\$6,670,943.99	(\$46,683.87)	\$0.00	\$6,670,943.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,670,943.99	\$6,670,943.99
V1975	\$6,249,239.78	(\$33,238.14)	\$5,598.74	\$6,248,100.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,249,239.78	\$6,248,100.80
V1976	\$5,570,313.67	(\$35,558.49)	\$91,085.06	\$5,497,197.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,570,313.67	\$5,497,197.27
V1977	\$9,828,321.03	(\$87,416.65)	\$54,037.80	\$9,775,016.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,828,321.03	\$9,775,016.50
V1978	\$10,299,560.20	(\$86,599.01)	\$148,528.65	\$10,151,031.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,299,560.20	\$10,151,031.55
V1979	\$13,288,569.13	(\$140,624.11)	\$80,393.06	\$13,324,841.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,288,569.13	\$13,324,841.03
V1980	\$12,344,452.59	(\$123,000.29)	(\$49,447.43)	\$12,428,862.86	\$334.31	\$0.00	\$0.00	\$0.00	\$0.00	\$12,344,452.59	\$12,429,197.17
V1981	\$10,994,937.04	(\$147,678.33)	\$10,847,258.71	\$10,973,245.04	\$767.64	\$0.00	\$0.00	\$0.00	\$0.00	\$10,847,258.71	\$10,826,334.35

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Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1982	\$10,044,815.51	(\$379,507.67)	\$9,665,307.84	\$10,024,512.01	\$660.18	\$0.00	\$0.00	\$0.00	\$0.00	\$9,665,307.84	\$9,645,664.52
V1983	\$8,993,032.26	(\$156,285.47)	\$8,836,746.79	\$8,980,663.01	\$377.27	\$0.00	\$0.00	\$0.00	\$0.00	\$8,836,746.79	\$8,824,754.81
V1984	\$10,535,351.78	(\$120,799.68)	\$10,414,552.10	\$10,521,067.78	\$422.12	\$0.00	\$0.00	\$0.00	\$0.00	\$10,414,552.10	\$10,400,690.22
V1985	\$10,661,357.31	(\$122,980.87)	\$10,538,376.44	\$10,627,501.56	\$977.81	\$0.00	\$0.00	\$0.00	\$0.00	\$10,538,376.44	\$10,505,498.50
V1986	\$11,800,810.30	(\$124,492.27)	\$11,676,318.03	\$11,792,059.30	\$243.72	\$0.00	\$0.00	\$0.00	\$0.00	\$11,676,318.03	\$11,667,810.75
V1987	\$237,569.09	\$0.00	\$237,569.09	\$226,247.34	\$316.73	\$0.00	\$0.00	\$0.00	\$0.00	\$237,569.09	\$226,564.07
V1987 Q1	\$2,402,896.50	(\$51,846.34)	\$8,844.08	\$2,402,896.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,351,050.16	\$2,351,050.16
V1987 Q2	\$3,037,304.83	(\$62,098.16)	\$0.00	\$3,037,304.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,975,206.67	\$2,975,206.67
V1987 Q3	\$3,393,740.66	(\$71,194.70)	\$0.00	\$3,393,740.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,322,545.96	\$3,322,545.96
V1987 Q4	\$4,220,081.44	(\$87,392.76)	\$2,999.39	\$4,220,081.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,132,688.68	\$4,132,688.68
V1988	(\$419,736.79)	\$0.00	(\$419,736.79)	(\$430,737.54)	\$291.29	\$0.00	\$0.00	\$0.00	\$0.00	(\$419,736.79)	(\$430,446.25)
V1988 Q1	\$2,382,775.13	(\$37,380.57)	\$0.00	\$2,382,775.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,345,394.56	\$2,345,394.56
V1988 Q2	\$2,386,222.97	(\$58,118.63)	\$0.00	\$2,386,222.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,328,104.34	\$2,328,104.34
V1988 Q3	\$479,066.77	(\$52,141.17)	\$0.00	\$479,066.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$426,925.60	\$426,925.60
V1988 Q4	\$409,594.72	(\$44,464.17)	\$0.00	\$409,594.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$365,130.55	\$365,130.55
V1989	(\$316,824.99)	\$0.00	(\$316,824.99)	(\$354,947.99)	\$975.68	\$0.00	\$0.00	\$0.00	\$0.00	(\$316,824.99)	(\$353,972.31)
V1989 Q1	\$1,414,318.58	(\$24,768.39)	\$0.00	\$1,414,318.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,389,550.19	\$1,389,550.19
V1989 Q2	\$1,188,487.00	(\$30,847.67)	\$0.00	\$1,188,487.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,157,639.33	\$1,157,639.33
V1989 Q3	\$1,155,103.41	(\$33,540.55)	\$13,618.89	\$1,155,103.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,121,562.86	\$1,121,562.86
V1989 Q4	\$762,550.16	(\$34,328.75)	\$0.00	\$762,550.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$728,221.41	\$728,221.41
V1990	\$3,739,996.17	(\$133,117.31)	(\$345,467.06)	\$3,716,511.67	\$626.06	\$0.00	\$0.00	\$0.00	\$0.00	\$3,606,878.86	\$3,584,020.42
V1991	(\$308,260.90)	\$0.00	(\$308,260.90)	(\$332,459.40)	\$592.42	\$0.00	\$0.00	\$0.00	\$0.00	(\$308,260.90)	(\$331,866.98)
V1991 Q1	\$1,271,333.47	(\$73,223.35)	\$0.00	\$1,271,333.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,198,110.12	\$1,198,110.12
V1991 Q2	\$845,952.22	(\$60,534.52)	\$0.00	\$845,952.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$785,417.70	\$785,417.70
V1991 Q3	\$401,488.74	(\$44,888.12)	\$0.00	\$401,488.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$356,600.62	\$356,600.62
V1991 Q4	\$1,705,332.51	(\$110,408.06)	\$11,138.00	\$1,705,332.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,594,924.45	\$1,594,924.45
V1992	(\$332,127.20)	\$0.00	(\$332,127.20)	(\$367,819.06)	\$1,210.26	\$0.00	\$0.00	\$0.00	\$0.00	(\$332,127.20)	(\$366,608.80)
V1992 Q1	\$919,782.69	(\$61,683.96)	\$0.00	\$919,782.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$858,098.73	\$858,098.73
V1992 Q2	\$1,385,378.08	(\$153,283.18)	\$0.00	\$1,385,378.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,232,094.90	\$1,232,094.90

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Tax Year: 2024
Tax Book: Federal
Columbia Gas of Pennsylvania
Grouped By: Total Tax Classes

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1992 Q3	\$1,043,477.53	(\$120,895.74)	\$0.00	\$1,043,477.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$922,581.79	\$922,581.79
V1992 Q4	\$1,125,155.12	(\$130,601.10)	\$0.00	\$1,125,155.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$994,554.02	\$994,554.02
V1993	(\$404,066.58)	\$0.00	(\$404,066.58)	(\$439,062.09)	\$846.83	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,066.58)	(\$438,215.26)
V1993 Q1	\$929,609.40	(\$19,124.71)	\$0.00	\$929,609.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$910,484.69	\$910,484.69
V1993 Q2	\$1,253,739.65	(\$29,631.97)	\$0.00	\$1,253,739.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,224,107.68	\$1,224,107.68
V1993 Q3	\$1,205,683.06	(\$26,279.11)	\$0.00	\$1,205,683.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,179,403.95	\$1,179,403.95
V1993 Q4	\$1,165,593.26	(\$32,053.35)	\$1,507.00	\$1,165,593.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,133,539.91	\$1,133,539.91
V1994	(\$303,206.34)	\$0.00	(\$362,321.36)	(\$414,559.82)	\$4,257.13	\$0.00	\$0.00	\$0.00	\$0.00	(\$303,206.34)	(\$410,302.69)
V1994 Q1	\$1,807,858.38	(\$38,351.93)	\$0.00	\$1,807,858.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,769,506.45	\$1,769,506.45
V1994 Q2	\$1,173,943.50	(\$39,659.41)	\$0.00	\$1,173,943.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,134,284.09	\$1,134,284.09
V1994 Q3	\$1,283,167.58	(\$27,879.49)	\$0.00	\$1,283,167.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,255,288.09	\$1,255,288.09
V1994 Q4	\$1,655,049.73	(\$38,639.63)	\$0.00	\$1,655,049.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,616,410.10	\$1,616,410.10
V1995	(\$237,457.13)	\$0.00	(\$237,457.13)	(\$437,952.23)	\$4,617.51	\$0.00	\$0.00	\$0.00	\$0.00	(\$237,457.13)	(\$433,334.72)
V1995 Q1	\$58.61	(\$5.61)	\$0.00	\$58.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53.00	\$53.00
V1995 Q2	\$1,342,430.98	(\$75,262.26)	\$0.00	\$1,342,430.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,267,168.72	\$1,267,168.72
V1995 Q3	\$650,424.02	(\$45,211.42)	\$0.00	\$650,424.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$605,212.60	\$605,212.60
V1995 Q4	\$2,771,590.77	(\$100,692.07)	\$0.00	\$2,771,590.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,670,898.70	\$2,670,898.70
V1996	\$5,609,803.06	(\$107,229.16)	(\$471,546.45)	\$5,558,340.51	\$3,807.19	\$0.00	\$0.00	\$0.00	\$0.00	\$5,502,573.90	\$5,454,918.54
V1997	(\$227,386.05)	\$0.00	(\$267,808.24)	(\$508,762.08)	\$7,312.30	\$0.00	\$0.00	\$0.00	\$0.00	(\$227,386.05)	(\$501,449.78)
V1997 Q1	\$785,747.33	(\$28,228.17)	\$0.00	\$785,747.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$757,519.16	\$757,519.16
V1997 Q2	\$1,037,795.83	(\$36,239.48)	\$0.00	\$1,037,795.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,001,556.35	\$1,001,556.35
V1997 Q3	\$1,628,505.53	(\$59,180.29)	\$0.00	\$1,628,505.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,569,325.24	\$1,569,325.24
V1997 Q4	\$2,405,422.96	(\$68,652.24)	\$0.00	\$2,405,422.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,336,770.72	\$2,336,770.72
V1998	(\$325,231.84)	\$0.00	(\$325,231.84)	(\$382,464.75)	\$6,941.88	\$0.00	\$0.00	\$0.00	\$0.00	(\$325,231.84)	(\$375,522.87)
V1998 Q1	\$2,501,585.63	(\$40,190.01)	\$0.00	\$2,501,585.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,461,395.62	\$2,461,395.62
V1998 Q2	\$1,883,988.40	(\$37,807.46)	\$0.00	\$1,883,988.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,846,180.94	\$1,846,180.94
V1998 Q3	\$946,690.33	(\$24,027.95)	\$0.00	\$946,690.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$922,662.38	\$922,662.38
V1998 Q4	\$1,078,346.93	(\$35,828.85)	\$0.00	\$1,078,346.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,042,518.08	\$1,042,518.08
V1999	\$6,470,246.00	(\$262,342.47)	(\$475,038.63)	\$6,386,037.04	\$4,578.14	\$0.00	\$0.00	\$0.00	\$0.00	\$6,207,903.53	\$6,128,272.71

PowerTax
Depreciation Summary Report 7
NiSource

Tax Year: 2024
Tax Book: Federal
Columbia Gas of Pennsylvania
Grouped By: Total Tax Classes

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2000	(\$658,705.40)	\$0.00	(\$637,219.56)	(\$644,473.06)	(\$915.85)	\$0.00	\$0.00	\$0.00	\$0.00	(\$658,705.40)	(\$645,388.91)
V2000 Q1	\$1,117,787.50	(\$32,455.47)	\$4,808.67	\$1,114,549.57	\$66.84	\$0.00	\$0.00	\$0.00	\$0.00	\$1,085,332.03	\$1,082,160.94
V2000 Q2	\$1,046,482.51	(\$36,463.67)	\$3,000.00	\$1,044,462.46	\$41.70	\$0.00	\$0.00	\$0.00	\$0.00	\$1,010,018.84	\$1,008,040.49
V2000 Q3	\$2,322,044.85	(\$58,513.26)	\$61,418.26	\$2,280,688.78	\$853.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,263,531.59	\$2,223,029.23
V2000 Q4	\$2,222,347.32	(\$59,206.04)	\$0.00	\$2,222,347.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,163,141.28	\$2,163,141.28
V2001	\$7,414,836.23	(\$245,356.13)	\$118,387.50	\$7,385,647.74	\$1,422.73	\$0.00	\$0.00	\$0.00	\$0.00	\$7,169,480.10	\$7,141,714.34
V2001 30% Bonu:	(\$363,387.58)	(\$3,830.01)	(\$499,624.98)	(\$395,940.84)	\$1,977.61	\$0.00	\$0.00	\$0.00	\$0.00	(\$367,217.59)	(\$397,793.24)
V2002	\$3,267,471.07	(\$15,568.27)	\$2,610,921.23	\$1,907,712.03	\$51,186.34	\$0.00	(\$2,238.76)	\$0.00	\$0.00	\$3,251,902.80	\$1,945,568.85
V2002 30% Bonu:	\$3,691,776.05	(\$108,906.61)	(\$342,444.88)	\$3,726,307.26	(\$1,977.95)	\$0.00	\$0.00	\$0.00	\$0.00	\$3,582,869.44	\$3,615,422.70
COR	\$38.00	\$0.00	\$38.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,592,419.60	\$38.00	\$0.00
V2003	\$523,404.48	(\$5,420.52)	\$96,063.99	\$497,300.69	\$1,839.19	\$0.00	(\$0.99)	\$0.00	\$0.00	\$517,983.96	\$493,720.36
V2003 30% Bonu:	(\$884,790.26)	(\$7,373.76)	\$0.00	(\$884,790.26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$892,164.02)	(\$892,164.02)
V2003 50% Bonu:	\$2,041,863.54	(\$33,736.27)	(\$169,582.29)	\$2,041,863.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,008,127.27	\$2,008,127.27
V2004	\$609,055.55	(\$25,904.43)	(\$157,666.80)	\$756,067.00	\$10,591.54	\$0.00	(\$9.11)	\$0.00	\$0.00	\$583,151.12	\$740,763.22
V2004 30%	\$829,559.11	(\$40,198.71)	\$18,055.11	\$811,055.64	\$18,055.11	\$0.00	(\$448.36)	\$0.00	\$0.00	\$789,360.40	\$789,360.40
V2004 50% Bonu:	\$4,732,170.30	(\$122,875.33)	(\$164,463.94)	\$4,626,974.46	\$103,864.25	\$0.00	(\$1,331.59)	\$0.00	\$0.00	\$4,609,294.97	\$4,609,294.97
V2005	\$4,005,905.68	(\$513,042.41)	\$291,055.91	\$3,878,267.50	\$3,991.29	\$0.00	(\$8,400.52)	\$0.00	\$0.00	\$3,492,863.27	\$3,377,616.90
V2005 50% Bonu:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2006	\$6,582,454.18	(\$172,663.90)	\$6,402,909.94	\$6,480,240.98	(\$22,691.33)	\$0.00	\$0.00	\$0.00	\$0.00	\$6,409,790.28	\$6,284,885.75
V2007	\$12,221,610.96	(\$476,028.28)	\$11,939,228.14	\$12,864,221.73	(\$194,089.11)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,745,582.68	\$12,194,104.34
V2008	(\$8,487,043.66)	(\$10,198.94)	(\$8,659,628.26)	(\$8,789,365.59)	\$31,564.17	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,497,242.60)	(\$8,768,000.36)
V2008 50%	\$26,563,251.02	(\$75,994.50)	\$26,502,050.38	\$27,215,239.80	(\$144,900.82)	\$0.00	\$0.00	\$0.00	\$0.00	\$26,487,256.52	\$26,994,344.48
V2009	\$3,185,755.66	(\$4,943.18)	\$2,963,628.00	\$2,688,805.66	\$61,092.79	\$0.00	(\$72.96)	\$0.00	\$0.00	\$3,180,812.48	\$2,745,028.20
V2009 50%	\$11,732,968.21	(\$157,429.99)	\$11,654,253.22	\$11,803,751.66	\$314,429.04	\$0.00	(\$2,323.68)	\$0.00	\$0.00	\$11,575,538.22	\$11,963,074.41
V2010	\$465,960.03	\$7,612.92	\$683,114.88	\$913,432.21	(\$11,732.98)	\$0.00	\$5,199.55	\$0.00	\$0.00	\$473,572.95	\$904,112.61
V2010 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2010 50%	\$6,824,064.98	(\$107,809.99)	\$6,770,159.99	\$6,219,657.73	\$399,777.95	\$0.00	(\$6,365.64)	\$0.00	\$0.00	\$6,716,254.99	\$6,517,991.36
V2011	\$4,352,873.87	\$0.00	\$4,369,274.39	\$3,375,772.20	\$176,352.32	\$0.00	\$0.00	\$0.00	\$0.00	\$4,352,873.87	\$3,552,124.52
V2011 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

PowerTax
Depreciation Summary Report 7
NiSource

Tax Year: 2024
Tax Book: Federal
Columbia Gas of Pennsylvania
Grouped By: Total Tax Classes

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2011 50%	\$236,816.57	(\$2,589.30)	\$235,521.91	\$157,575.37	\$10,506.64	\$0.00	(\$808.65)	\$0.00	\$0.00	\$234,227.27	\$166,301.35
V2012	\$61,637.14	(\$307.53)	\$42,145.74	(\$2,333.06)	\$443.30	\$0.00	(\$109.76)	\$0.00	\$0.00	\$61,329.61	(\$2,087.53)
V2012 50%	\$42,416,966.38	(\$88,391.22)	\$42,365,173.56	\$26,334,061.38	\$1,890,334.05	\$0.00	(\$31,548.58)	\$0.00	\$0.00	\$42,328,575.16	\$28,167,552.80
V2013	\$1,629,084.42	(\$54.44)	\$1,248,663.90	\$445,511.05	\$42,487.48	\$0.00	(\$21.86)	\$0.00	\$0.00	\$1,629,029.98	\$487,965.95
V2013 50%	\$51,844,125.77	(\$222,200.22)	\$51,730,107.21	\$29,904,334.02	\$2,304,750.18	\$0.00	(\$80,223.81)	\$0.00	\$0.00	\$51,621,925.56	\$32,067,107.80
V2014	\$1,612,164.10	(\$250,887.98)	\$1,262,572.66	\$674,150.42	\$40,978.62	\$0.00	(\$40.31)	\$0.00	\$0.00	\$1,361,276.12	\$464,281.37
V2014 50%	\$68,160,792.35	(\$2,657,345.06)	\$66,827,273.13	\$37,599,321.50	\$2,905,312.00	\$0.00	(\$112,285.60)	\$0.00	\$0.00	\$65,503,447.29	\$37,959,574.06
V2015	\$954,796.67	(\$1.76)	\$785,125.16	\$211,675.44	\$24,990.37	\$0.00	(\$0.86)	\$0.00	\$0.00	\$954,794.91	\$236,664.91
V2015 50%	\$57,294,542.59	(\$207,328.90)	\$55,326,592.18	\$29,908,652.80	\$2,377,227.21	\$0.00	(\$101,749.76)	\$0.00	\$0.00	\$57,087,213.69	\$32,180,300.89
V2016	\$641,558.25	(\$0.15)	\$559,401.17	\$127,619.65	\$17,074.44	\$0.00	(\$0.08)	\$0.00	\$0.00	\$641,558.10	\$144,694.02
V2016 50%	\$77,306,016.01	(\$137,086.58)	\$77,117,245.68	\$34,497,879.80	\$3,422,190.51	\$0.00	(\$72,724.18)	\$0.00	\$0.00	\$77,168,929.44	\$37,855,707.92
V2017	\$421,366.13	(\$28.23)	\$372,884.78	\$75,470.37	\$11,381.72	\$0.00	(\$16.39)	\$0.00	\$0.00	\$421,337.90	\$86,840.25
V2017 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2017 50%	\$70,336,729.63	(\$1,250,066.60)	\$69,704,757.73	\$28,665,586.89	\$3,135,782.78	\$0.00	(\$141,696.22)	\$0.00	\$0.00	\$69,086,663.03	\$30,692,999.28
V2018	\$179,398,547.15	(\$285,073.65)	\$178,800,437.18	\$62,105,907.09	\$8,689,544.47	\$0.00	(\$97,684.85)	\$0.00	\$0.00	\$179,113,473.50	\$70,608,062.76
V2019	\$250,758,601.01	(\$3,958,950.85)	\$247,657,320.46	\$74,723,839.17	\$12,552,371.61	\$0.00	(\$316,675.02)	\$0.00	\$0.00	\$246,799,650.16	\$83,633,935.00
V2020	\$248,378,746.07	(\$358,911.98)	\$248,098,592.65	\$63,602,000.08	\$13,849,558.19	\$0.00	(\$258,645.76)	\$0.00	\$0.00	\$248,019,834.09	\$77,351,292.04
V2021	\$277,438,603.33	(\$322,539.31)	\$276,119,586.21	\$60,283,908.35	\$18,721,733.04	\$0.00	(\$239,717.21)	\$0.00	\$0.00	\$277,116,064.02	\$78,922,819.28
V2022	\$303,526,090.62	(\$2,217,629.66)	\$301,464,604.52	\$36,931,519.79	\$22,593,206.22	\$0.00	\$1,892,101.34)	\$0.00	\$0.00	\$301,308,460.96	\$59,199,197.68
V2023	\$344,276,462.97	(\$2,263,377.89)	\$343,052,637.98	\$14,201,952.87	\$27,494,279.02	\$0.00	\$2,092,601.97)	\$0.00	\$0.00	\$342,013,085.08	\$41,525,455.96
V2024	\$0.00	\$362,724,854.45	\$362,724,854.45	\$0.00	\$15,346,261.82	\$0.00	(\$597,464.44)	\$0.00	\$0.00	\$362,724,854.45	\$15,346,261.82
Total Tax Classes:	\$2,377,278,398.86	\$341,523,446.22	\$2,486,208,038.13	\$897,609,289.32	\$136,271,368.68	\$0.00	\$6,052,108.71)	\$0.00	\$3,592,419.60	\$2,719,494,161.83	\$1,018,826,210.86
Company:	\$2,377,278,398.86	\$341,523,446.22	\$2,486,208,038.13	\$897,609,289.32	\$136,271,368.68	\$0.00	\$6,052,108.71)	\$0.00	\$3,592,419.60	\$2,719,494,161.83	\$1,018,826,210.86
Tax Year:	\$2,377,278,398.86	\$341,523,446.22	\$2,486,208,038.13	\$897,609,289.32	\$136,271,368.68	\$0.00	\$6,052,108.71)	\$0.00	\$3,592,419.60	\$2,719,494,161.83	\$1,018,826,210.86

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

53. Submit a schedule showing a breakdown of the deferred income taxes by state and federal per books, pro-forma existing rates, and under proposed rates.

Response:

See Exhibit No. 7, Page 9.

COLUMBIA GAS OF PENNSYLVANIA, INC.
CALCULATION OF DEFERRED TAX BALANCES

Line No.	Sub Account	Description	Book Balances 11/30/24	Pro-Forma Adjustments Existing Rates	Pro-Forma Balance 11/30/24	Pro-Forma Adjustments Proposed Rates	Pro-Forma Balance 11/30/24
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1		<u>Account 190 - Deferred Income Taxes</u>					
2	19005000	Capitalized Inventory - Fed	697,745	-	697,745	-	697,745
3	19006000	Capitalized Inventory - St	174,505	-	174,505	-	174,505
4	19005000	Customer Advances - Fed	327,176	-	327,176	-	327,176
5	19006000	Customer Advances - St	81,826	-	81,826	-	81,826
6	19005000	Federal Net Operating Loss	39,244,483	-	39,244,483	-	39,244,483
7		Subtotal Rate Base	40,525,734	-	40,525,734	-	40,525,734
8							
9	19005400	SFAS 109 Offset - Fed	35,506,333	(35,506,333)	-	-	-
10	19006400	SFAS 109 Offset - St	8,880,098	(8,880,098)	-	-	-
11	19006000	Pennsylvania Net Operating Loss	1,652,693	(1,652,693)	-	-	-
12	19005000 / 19006000	All Other Deferred 190 Income Taxes	6,030,231	(6,030,231.02)	-	-	-
13		Subtotal Non Rate Base	52,069,355	(52,069,355)	-	-	-
14							
15		Total Account 190	92,595,090	(52,069,355)	40,525,734	-	40,525,734
16							
17		<u>Account 255 - Deferred Investment Tax Credits</u>					
18		Investment Tax Credits (1962-1969)	-	-	-	-	-
19		Job Development Tax Credits (1971-1988)	(373,391)	373,391	-	-	-
20		Total Account 255 (Non Rate Base)	(373,391)	373,391	-	-	-
21							
22		<u>Account 282 - Deferred Income Taxes-Depreciation</u>					
23	28205000	Excess Accelerated Tax Depreciation - Fed	(373,583,759)	-	(373,583,759)	-	(373,583,759)
24		Subtotal Rate Base	(373,583,759)	-	(373,583,759)	-	(373,583,759)
25							
26							
27	28205000	SFAS 109 Offset - Fed	(30,669,571)	30,669,571	-	-	-
28	28206000	SFAS 109 Offset - St	(9,581,161)	9,581,161	-	-	-
29	28205000	Excess Accelerated Tax Depreciation - State	(66,722,668)	66,722,668	-	-	-
30	28205000 / 28206000	All Other Deferred 282 Income Taxes	(44,540,115)	44,540,115	-	-	-
31		Subtotal Non Rate Base	(151,513,515)	151,513,515	-	-	-
32							
33		Total Account 282	(525,097,274)	151,513,515	(373,583,759)	-	(373,583,759)
34							
35							
36	28305000	Pennsylvania Net Operating Loss: Federal Offset	(347,066)	347,066	-	-	-
37		All Other Deferred 283 Income Taxes	(2,658,602)	2,658,602	-	-	-
38		Subtotal Non Rate Base	(3,005,668)	3,005,668	-	-	-
39							
40		Total Account 283	(3,005,668)	3,005,668	-	-	-
41							
42		Total Accumulated Deferred Taxes	(435,881,243)	102,823,219	(333,058,024)	-	(333,058,024)
43							
44							
45		<u>Account 254 - Regulatory Liability Excess ADIT (Before Gross-Up)</u>					
46	25401000 / 25405000	Deficient Deferred Taxes 190- NOL, Inventory & Customer Advances	30,784,143	(7,678,212)	23,105,931	-	23,105,931
47	25401000 / 25405000	Excess Accelerated Tax Depreciation - Fed	(208,742,023)	52,064,644	(156,677,379)	-	(156,677,379)
48			(177,957,880)	44,386,432	(133,571,448)	-	(133,571,448)
49							
50							
51		<u>Account 182 - Regulatory Asset Flow-Through (Before Gross-Up)</u>					
52	18237000	Deficient Deferred Taxes Inventory & Customer Advances	2,156,638	(537,911)	1,618,727	-	1,618,727
53	18237000	State Flow-Through Property	158,483,555	(158,483,555)	-	-	-
54							
55		Total Accumulated Deferred Taxes & Excess Deferred Taxes	(611,682,485)	146,671,741	(465,010,745)	-	(465,010,745)

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

54. Submit a schedule showing a breakdown of accumulated investment tax credits (3 percent, 4 percent, 7 percent, 10 percent and 11 percent), together with details of methods used to write-off the unamortized balances.

Response: See Exhibit No. 7, Page 11.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF NOVEMBER 30, 2024

Line No.	Vintage Year	J.D.C. 4%	1/	J.D.C. 10%	1/	J.D.C. 8%	1/	Amortizable Credit	Amortization
	(1)	(2)		(3)		(4)		(5)	
	\$	\$		\$		\$		\$	
1	1971	0		0		0		0	-
2	1973	0		0		0		0	-
3	1974	13,582		0		0		13,582	5,292
4	1978	0		0		0		0	-
5	1979	0		0		0		0	-
6	1980	0		230,090		0		230,090	34,968
7	1981	0		1,769		0		1,769	23,003
8	1982	0		68,814		0		68,814	43,452
9	1983	0		7,465		45,418		52,883	33,348
10	1984	0		7		1,416		1,423	18,492
11	1985	0		0		0		0	1,628
12	1986	0		4,830		0		4,830	8,148
13	Total	13,582		312,975		46,834		373,391	168,331

1/ The Job Development Credit balances are amortized to income over the weighted average book service life of the property which generated the credit. The average life is computed separately for each vintage year.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

55. Submit a schedule showing the adjustments for taxable net income per books (including below-the-line items) and pro forma under existing rates together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for rate making purpose.

Response:

See Exhibit No. 7, Pages 13 & 14.

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2024**

Line No.	Description	Per Books (1)	Pro Forma Reference (2)	Adjustments @ Present Rates (3)	Pro Forma Test Year @ Present Rates (4)	Adjustments @ Proposed Rates	Pro Forma Test Year @ Proposed Rates
		\$		\$	\$		
1	Operating Revenues	860,472,954	(1)	(89,857,334)	770,615,619	51,721,073	822,336,692
2	Net Gas Purchased for Resale	(272,918,491)	(1)	102,810,363	(170,108,128)	0	(170,108,128)
3	Operation and Maintenance Expense	(228,194,954)	(2)	3,359,425	(224,835,529)	(744,996)	(225,580,525)
4	Depreciation & Amortization Expense	(106,655,541)	(3)	(10,789,430)	(117,444,971)	0	(117,444,971)
5	Taxes Other Than Income Taxes	<u>(3,789,421)</u>	(4)	<u>(47,011)</u>	<u>(3,836,432)</u>	<u>0</u>	<u>(3,836,432)</u>
6	Net Operating Income Before Income Taxes	248,914,547		5,476,012	254,390,559	50,976,077	305,366,636
7	Investment in Subsidiary Income	0		0	0	0	0
8	Non-Utility Income - Net	(454,972)	(5)	454,972	0	0	0
9	Interest Charges	<u>(54,366,959)</u>	(5)	<u>54,366,959</u>	<u>0</u>	<u>0</u>	<u>0</u>
10	Net Income Before Income Taxes	194,092,616		60,297,943	254,390,559	50,976,077	305,366,636
11	Less: Investment in Subsidiary Income	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	Net Income Before Income Taxes	194,092,616		60,297,943	254,390,559	50,976,077	305,366,636
13	Statutory Adjustments (Page 14, Line 36)	(111,899,014)		(71,804,904)	(183,703,918)	0	(183,703,918)
14	Deductible State Income Tax	(2,264,159)		(6,062)	(2,270,221)	(4,582,750)	(6,852,971)
15	Taxable Income	79,929,443		(11,513,023)	68,416,420	46,393,327	114,809,747
16	Federal Income Tax	16,785,183		(2,417,735)	14,367,448	9,742,599	24,110,047
17	Federal Net Operating Loss Carryforward	(1,786,747)	(8)	1,786,747	0	0	0
18	Prior Year Adjustments - Current	207,503	(8)	(207,503)	0	0	0
19	Job Development Credit Allowance	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20	Federal Income Tax	15,205,939		(838,491)	14,367,448	9,742,599	24,110,047
21	Deferred Federal Income Tax - Net	23,264,571		1,258,948	24,523,519	0	24,523,519
1	Prior Year Adjustments - Deferred	(205,596)	(8)	205,596	0	0	0
22	Other Direct Federal Deferred Adjustments	363,248	(8)	(363,248)	0	0	0
23	Amortization of Tax Refund	0		0	0	0	0
24	Federal Net Operating Loss Carryforward	1,786,747	(8)	(1,786,747)	0	0	0
25	Flow Back of Excess Deferred Income Taxes	(2,467,701)		0	(2,467,701)	0	(2,467,701)
26	Effect of CNIT Deferred Tax	<u>(40,569)</u>		<u>(0)</u>	<u>(40,569)</u>	<u>0</u>	<u>(40,569)</u>
27	Total Federal Income Tax	37,906,639		(1,729,538)	36,382,697	9,742,599	46,125,296
28	Deferral of Current Job Development Credit	0		0	0	0	0
29	Amortization of Investment Tax Credits	<u>(223,159)</u>		<u>0</u>	<u>(223,159)</u>	<u>0</u>	<u>(223,159)</u>
30	Net Federal Income Tax Expense	37,683,480		(1,729,538)	36,159,538	9,742,599	45,902,137
31	State Income Tax Expense	<u>2,463,406</u>		<u>0</u>	<u>2,463,406</u>	<u>4,582,750</u>	<u>7,046,156</u>
32	Total Income Tax Expense	40,146,886		(1,523,942)	38,622,944	14,325,349	52,948,293
33	NET INCOME	<u>208,767,661</u>		<u>6,999,954</u>	<u>215,767,615</u>	<u>36,650,728</u>	<u>252,418,343</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2024**

Line No.	Description	Per Books	Pro Forma Adjustments		Pro Forma at Test Year Base Rates
		(1) \$	Reference (2)	Amount (3) \$	(4=1+3) \$
1	<u>Flow Through Adjustments</u>				
2	Interest on Debt	-	(7)	(67,234,278)	(67,234,278)
3	Political Action Expenses (Sec. 162E)	146,592	(6)	(146,592)	-
4	Employee Business Expense Disallowance	237,674		-	237,674
5	Employee Stock Purchase Plan	47,577		-	47,577
6	NCS Allocation- Perm Taxes	-		-	-
7	Parking	23,770		-	23,770
8	AFUDC Equity	(1,581,457)	(6)	1,581,457	-
9	Penalties	10,500	(8)	(10,500)	-
10	Total Flow Through Adjustments	(1,115,344)		(65,809,913)	(66,925,257)
11	<u>Deferred Adjustments</u>				
12	Excess Tax Depreciation Over Book	(19,944,892)		-	(19,944,892)
13	Repairs on Gas Pipeline	(73,933,192)		-	(73,933,192)
14	Bonus Depreciation	-		-	-
15	Sec 263A Mixed Service Costs	(1,638,957)		-	(1,638,957)
16	Avoided Cost Interest	(1,522,286)		-	(1,522,286)
17	Loss on Retirement - ACRS/MACRS Property Basis	(15,968,210)		-	(15,968,210)
18	Builder Incentives Capitalized	-		-	-
19	Stored Gas Losses	-		-	-
20	Contributions In Aid of Construction	100,315		-	100,315
21	Tax Inventory Adj	-		-	-
22	Capitalized Inventory	(3,377,659)		-	(3,377,659)
23	Customer Advances	(493,780)		-	(493,780)
24	Deferred Compensation	5,537,373	(6)	(5,537,373)	-
25	Off System Sales	1,284,076	(6)	(1,284,076)	-
26	Customer Assistance Plan (Cap)	-	(6)	-	-
27	Uncollectible	(2,325,017)	(6)	2,325,017	-
28	OPEB	4,126,119	(6)	(4,126,119)	-
29	Accrued Interest Income	-	(6)	-	-
30	Other	(2,627,560)	(6)	2,627,560	-
31	Total Deferred Adjustments	(110,783,670)		(5,994,991)	(116,778,661)
32	Total Statutory Adjustments	(111,899,014)		(71,804,904)	(183,703,918)

() Denotes Credit

COLUMBIA GAS OF PENNSYLVANIA, INC

DESCRIPTION OF PRO FORMA ADJUSTMENTS
AS REFERENCED ON PAGES 13 AND 14, HEREIN

- (1) See Exhibit No. 2, Page 3, Column 3.
- (2) See Exhibit No. 2, Page 3, Column 3.
- (3) See Exhibit No. 2, Page 3, Column 3.
- (4) This adjustment represents the annualized payroll tax adjustment for FICA and property tax related to stored gas. See Exhibit No. 6, Schedule 2, Page 2, Lines 1 and 3.
- (5) This adjustment has been eliminated because it is a non-operating income item and, therefore, not applicable for rate purposes. See adjustment (7) for interest expense imputed for tax calculation purposes.
- (6) This statutory adjustment has been eliminated as inappropriate for recovery from the Pennsylvania ratepayer.
- (7) Interest has been included as a deduction in calculating tax expense to reflect the imputed level of interest based on the Company's debt/capitalization ratio and embedded cost of debt included in rate of return claim. See Exhibit No. 7, page 1, for details.

COLUMBIA GAS OF PENNSYLVANIA, INC

DESCRIPTION OF PRO FORMA ADJUSTMENTS
AS REFERENCED ON PAGES 13 AND 14, HEREIN

- (8) Adjusted as inappropriate to the rate proceeding.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

56. Submit detailed calculations supporting taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.

Response:

Columbia Gas of Pennsylvania has a proprietary interest in gas stored underground in other states. The Company also makes off-system gas sales that in some instances are allocated for tax purposes to states other than Pennsylvania.

The ownership of the stored gas and the off-system gas sales noted above have created certain tax liabilities in the state jurisdictions where the gas is located or the sale allocated. This, in turn, has created a decrease in taxable income apportioned to the Commonwealth of Pennsylvania for state income tax calculations. The overall impact on the company's state income tax effective rate is not material compared to the 8.49% Pennsylvania rate that is included in base rates for the twelve months ended November 30, 2024.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

57. Submit detailed calculations showing the derivation of deferred income taxes for amortization of repair allowance if such policy is followed.

Response: Not applicable. The company has not elected the ADR repair allowance for federal income tax purposes.

58. Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.

Response: Please refer to Exhibit No. 7, Pages 13, 14, 19 and 20 for a complete breakdown of the income tax calculation including deferred tax charges and credits.

59. Provide details of the Federal Surtax Credit allocated to the Pennsylvania jurisdictional area, if applicable.

Response: Not applicable.

COLUMBIA GAS OF PENNSYLVANIA, INC.

**CALCULATION OF FEDERAL AND STATE INCOME TAXES
PRO FORMA AT TEST YEAR BASE RATES AND PROPOSED BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2024**

Line No.	Description	Pro Forma At Test Year Base Rates (1) \$	Pro Forma At Proposed Base Rates (2) \$
1	Operating Income Before Income Taxes (Exhibit No. 2, Sch. 3, Pg 3)	308,134,712	325,933,479
2	Pennsylvania Corporate Net Income Tax Deductible (P20, L8)	<u>(4,644,738)</u>	<u>(6,155,853)</u>
3	<u>Statutory Adjustments</u>		
4	<u>Flow-Through Adjustments</u>		
5	Interest on Debt (1)	(75,096,934)	(75,096,934)
6	Employee Business Expense Disallowance	577,303	577,303
7	AFUDC Equity	0	0
8	Employee Stock Purchase Plan	60,247	60,247
9	NCS Allocation- Perm Taxes	0	0
10	Parking	20,889	20,889
11	Stock Excess	<u>(147,171)</u>	<u>(147,171)</u>
12	Total Flow Through Adjustments	(74,585,666)	(74,585,666)
13	<u>Deferred Adjustments</u>		
14	Excess Tax Depreciation Over Book	(23,697,497)	(23,697,497)
15	Repairs on Gas Pipeline	(88,254,221)	(88,254,221)
16	Bonus Depreciation	0	0
17	Sec 263A Mixed Service Costs	(2,006,134)	(2,006,134)
18	Avoided Cost Interest	(1,511,845)	(1,511,845)
19	Loss on Retirement - ACRS/MACRS Property Basis	(25,595,201)	(25,595,201)
20	Builder Incentives Capitalized	0	0
21	Stored Gas Losses	0	0
22	Contributions In Aid of Construction	268,741	268,741
23	Tax Inventory Adj	0	0
24	Capitalized Inventory	(2,728,092)	(2,728,092)
25	Customer Advances	<u>(166,591)</u>	<u>(166,591)</u>
26	Total Deferred Adjustments	(143,690,840)	(143,690,840)
27	Taxable Income (Lines 1,2,12, 26)	85,213,468	101,501,120
28	Federal Income Tax Payable @ 21%	17,894,828	21,315,235
29	Deferred Income Taxes (Line 26 @ 21%)	30,175,076	30,175,076
30	Amortization of Tax Refund	0	0
31	Flow Back Of Excess Deferred Taxes	(1,893,644)	(1,893,644)
32	Effect of CNIT Deferred Tax on FIT (P20, Lines 9-12 @21%)	<u>(30,333)</u>	<u>(30,333)</u>
33	Net Federal Income Tax Expense (Lines 28-32)	46,145,927	49,566,334
34	State Income Tax Expense (P20, L13)	<u>4,789,183</u>	<u>6,300,298</u>
35	Total Income Tax Expense	<u>50,935,110</u>	<u>55,866,632</u>

(1) Interest expense for rate purposes has been calculated as follows 2.38% weighted cost of short-term
and long-term debt x original cost rate base of \$ 3,160,645,360 = 75,096,934

COLUMBIA GAS OF PENNSYLVANIA, INC.

**CALCULATION OF FEDERAL AND STATE INCOME TAXES
PRO FORMA AT TEST YEAR BASE RATES AND PROPOSED BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2024**

Line No.	Description	Pro Forma At Test Year Base Rates (1) \$	Pro Forma At Proposed Base Rates (2) \$
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>		
2	Operating Income Before Income Taxes (Page 19, Line 1)	308,134,712	325,933,479
3	Statutory Adjustments (Page 19, Lines 12 & 26)	(218,276,506)	(218,276,506)
4	Pennsylvania Bonus Depreciation Adj	<u>(24,086,452)</u>	<u>(24,086,452)</u>
5	CNIT Taxable Income	65,771,754	83,570,521
6	Net Operating Loss Deduction	11,063,419	11,063,419
7	PA Taxable Income	54,708,335	72,507,102
8	CNIT Payable at Base Rate of 8.49%	4,644,738	6,155,853
9	Deferred Tax On Net Operating Loss Deduction	0	0
10	Deferred Tax on Inventory Adj	0	0
11	Deferred Tax on Capitalized Inventory	136,132	136,132
12	Deferred Tax on Customer Advances	<u>8,313</u>	<u>8,313</u>
13	Pennsylvania Corporate Income Tax Expense	<u><u>4,789,183</u></u>	<u><u>6,300,298</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

60. Explain the reason for the use of cost of removal of any retired plant figures in the income tax calculations.

Response:

For retired plant which was originally installed prior to 1971, the cost of removal has been used to make a reducing adjustment to the reserve for depreciation for tax reporting purposes under the mass asset accounting provisions of the Internal Revenue Code. For plant installed after vintage year 1970, cost of removal has been deducted as a current expense as required under the Asset Depreciation Range and the Accelerated Cost Recovery System (ACRS) regulations, including the modified ACRS prescribed by the Tax Reform Act of 1986. The income tax effect of the deductible removal costs has been flowed through for book purposes in accordance with the final opinion and order in Case No. R-832493.

61. Submit the corresponding data applicable to Pennsylvania Corporate Income Tax deferment.
- a. Show the amounts of straight-line tax depreciation and accelerated tax depreciation, the difference between which gave rise to the normalizing tax charged back to the test year operating statement.
 - b. Show normalization for both Federal and State Income Taxes.
 - c. Show tax rates used to calculate tax deferment amount.

Response:

See Exhibit No. 7, Page 7. This response to Regulation 53.53 III A. 52 details the deferred federal income tax and tax rate used to calculate the normalization of accelerated depreciation. State accelerated depreciation is not normalized.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

62. Provide the accelerated tax depreciation and the book depreciation used to calculate test year deferrals in amounts segregated as follows: For:
- a. Property installed prior to 1970.
 - b. Property installed subsequent to 1969 (indicate increasing capacity additions and non-increasing capacity additions).

Response:

- a. No tax deferrals have been booked, or included in the filing, for property installed prior to 1970.
- b. See Exhibit No.7, Page 7. This response to Regulation 53.53 III A,52 details the tax and book depreciation on property installed subsequent to 1969.

63. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain).

Response:

All tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income.

64. Show any income tax loss/gain carryovers from previous year that may affect test year income taxes or future year income taxes. Show loss/gain carryovers by years of origin and amounts remaining by years at the end of the test year.

Response:

The Company incurred a tax loss for federal purposes in tax years 2008, 2010, 2011, 2012, 2013, 2016 and 2017. Some of the loss for federal purposes offset income from prior years and some has been carried forward. For state income purposes losses were incurred in tax years 2008, 2010 and 2011, see Exhibit No.7, Page 23. The Company notes that the State net operating loss carryforward is fully utilized in the Historic Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.
PA Net Operating Loss Carryforward

ORIGINAL NOL INCURRED IN:																			
Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	HTY 2024	FTY 2025	FPFTY 2026
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(16)	(17)	(18)	(19)
Original NOL	144,975,996		3,663,502	69,764,304															
Year Utilized																			
2009		(3,282,934)																	
2010			-																
2011				-															
2012					(3,000,000)														
2013						(8,917,559)													
2014							(17,621,904)												
2015								(20,264,264)											
2016									(13,096,855)										
2017										(8,070,124)									
2018											(26,495,177)								
2019												(11,868,637)							
2020													(15,658,051)						
2021														(24,952,819)					
2022															(34,301,744)				
2023																(19,810,315)			
2024																	(11,063,419)	-	
2025																			-
Cumulative NOL	-	(3,282,934)	(3,282,934)	(3,282,934)	(6,282,934)	(15,200,493)	(32,822,397)	(53,086,661)	(66,183,516)	(74,253,640)	(100,748,817)	(112,617,454)	(128,275,505)	(153,228,324)	(187,530,068)	(207,340,383)	(218,403,802)	(218,403,802)	(218,403,802)
NOL Carryforward	144,975,996	141,693,062	145,356,564	215,120,868	212,120,868	203,203,309	185,581,405	165,317,141	152,220,286	144,150,162	117,654,985	105,786,348	90,128,297	65,175,478	30,873,734	11,063,419	0	0	0

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

65. State whether the company eliminates any tax savings by the payment of actual interest on construction work in progress not in rate base claim. If response is affirmative:
- a. Set forth amount of construction claimed in the tax savings reduction. Explain the basis for this amount.
 - b. Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculation.
 - c. State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.
 - d. Provide details of calculation to determine tax savings reduction. State whether state taxes are increased to reflect the construction interest elimination.

Response:

The Company does not eliminate tax savings by payment of actual interest on CWIP. The Company capitalizes interest under section 263A of the Internal Revenue Code for tax purposes. This may result in more or less interest capitalized compared to the books. Deferred income taxes are recorded.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

66. Provide a detailed analysis of Taxes Accrued per books as of the test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

Response:

Refer to Exhibit No.7, Pages 26 through 28.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCRUED TAXES AND BASIS FOR ACCRUALS
AS OF NOVEMBER 30, 2024

<u>Taxes Accrued Balance</u>	<u>Amount</u> \$	<u>Basis for Accrued Tax</u>
Federal Income Tax	(4,760,814)	Tax is based on the taxable net income generated from Company operations as defined by and reported to the Internal Revenue Service. The tax rate at the end of the historic test year is 21%. The monthly accrual is based on the taxable income or loss achieved from that month's operations.
Social Security Taxes (FICA)	(6,449,086)	Social Security tax for 2023 is based on the first \$160,200 of taxable wages paid to an employee at a rate of 6.20% (for 2024, \$168,600 wage base, and rate of 6.20%). The wage base for the 1.45% Medicare tax was applied to total taxable wages.
Federal Unemployment Insurance (FUTA)	(33,663)	Tax is based on the first \$7,000 of wages paid to an employee at a rate of 6.0%. A credit is allowed for state unemployment taxes paid for the first 5.4%, thus making the effective federal rate .8%. Taxes are accrued monthly based on taxable wages paid.
Pennsylvania Corporate Net Income Tax	1,321,829	Tax is based on the taxable net income as defined by the Federal Income Tax Code before the deduction for Pennsylvania State Income Taxes. To this taxable income, adjustments are made as provided by the Commonwealth of Pennsylvania Tax Code. The tax rate is 8.49% of taxable income. The monthly accrual is based on the taxable income or loss achieved from that month's operations.
Pennsylvania PURTA (Public Utility Realty Tax Act), local property tax and WV stored gas property tax	(922,559)	PURTA is based on the market value of public utility land, buildings, and other structures. One-twelfth (1/12) of the total amount of estimated annual PURTA plus local property tax is amortized to the property tax expense. WV stored gas property tax is based on the assessed value per the property tax return. One-twelfth (1/12) of the total amount of estimated WV stored gas property tax is expensed per month.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCRUED TAXES AND BASIS FOR ACCRUALS
AS OF NOVEMBER 30, 2024

<u>Taxes Accrued Balance</u>	<u>Amount</u> \$	<u>Basis for Accrued Tax</u>
Federal Corporate Net Income Tax Prior Years' Adjustment Non-Current	-	Federal tax accrual for prior year returns due to adjustments to the return as filed. Amounts are settled with IRS during federal income tax audits.
Pennsylvania Corporate Net Income Tax Prior Years' Adjustment Non-Current	-	State tax accrual for prior year returns due to adjustments to the return as filed. Amounts are settled with the state after the federal return is settled.
Pennsylvania Unemployment Compensation Tax (SUTA)	9,870	Tax is based on the first \$10,000 of wages paid to an employee in a calendar year. Taxes are accrued at various rates depending upon experience. The monthly accrual is based on payroll data for the period.
Pennsylvania Sales and Use tax	(279,115)	Tax is based on the value of a product or service sold at retail for users as defined by the State. The current tax rate is 6% of the sales price. Monthly accrual is based on the analysis of the Company's actual purchases. Quarterly accrual for current sales tax audit.
License and Franchise and Other Local Taxes	-	The Company pays miscellaneous local taxes such as franchise and license fees as assessed by local governments. The accrual is made for these taxes when the taxes are paid.
TOTAL ACCRUED TAXES	<u>(11,113,538)</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
MONTHLY TAX ACCRUALS
TWELVE MONTHS ENDED NOVEMBER 30, 2024

Line No.	Month	Federal Taxes				Pennsylvania State and Other Taxes							
		Income Tax		Social Security FICA	Unemployment FUTA	Corporate Net Income		Property	Capital Stock Tax	Unemployment SUTA	Sales and Use	License & Franchise	All Other
		Current	Prior Years			Current	Prior Years						
		(1)	(2)			(3)	(4)						
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	December-2023	(3,785,796)	-	(57,699)	(289)	1,321,829	-	185,898	-	2,756	(36,486)	-	-
2	January	(9,753,520)	-	(481,867)	(28,592)	(3,656,957)	-	(80,400)	-	1,641	(12,723)	-	-
3	February	(6,622,347)	-	(770,228)	(2,049)	(3,119,043)	-	5,898	-	-	(12,448)	-	-
4	March	(2,567,369)	-	(981,819)	(480)	(1,110,909)	-	(166,698)	-	-	(17,433)	-	-
5	April	233,993	-	(491,426)	(299)	278,974	-	(80,400)	-	-	(26,908)	-	-
6	May	3,173,386	-	(511,223)	(738)	1,739,208	-	148,600	-	-	(17,596)	-	-
7	June	3,816,067	-	(3,637,703)	(135)	2,058,293	-	(81,922)	-	-	(8,064)	-	-
8	July	4,356,193	-	2,216,318	(91)	2,326,460	-	342,709	-	-	(13,740)	-	-
9	August	4,388,285	-	(87,537)	(237)	1,386,776	-	(704,349)	-	5,472	(20,782)	-	-
10	September	2,975,312	-	(1,218,376)	(312)	97,198	-	(325,749)	-	-	(72,046)	-	-
11	October	0	-	136,200	(353)	0	-	(85,717)	-	-	(28,941)	-	-
12	November-2024	(975,018)	-	(563,725)	(88)	0	-	(80,429)	-	-	(11,949)	-	-
13	TOTAL	(4,760,814)	0	(6,449,086)	(33,663)	1,321,829	0	(922,559)	0	9,870	(279,115)	0	0

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

67. For the test year as recorded on test year operating statement:
- a. Supply the amount of federal income taxes actually paid.
 - b. Supply the amount of the federal income tax normalizing charge to tax expense due to excess of accelerated tax depreciation over book depreciation.
 - c. Supply the normalizing tax charge to federal income taxes for the 10% Job Development Credit during test year.
 - d. Provide the amount of the credit of federal income taxes due to the amortization or normalizing yearly debit to the reserve for the 10% Job Development Credit.
 - e. Provide the amount of the credit to federal income taxes for the normalizing of any 3% Investment Tax Credit Reserve that may remain on the utility books.

Response:

- a. The amount of Federal Income Taxes paid during the test year was \$0.
- b. Federal Income Tax expense for the normalization of the excess of accelerated tax depreciation over book depreciation was \$0
- c. None.
- d. For the twelve months ended November 30, 2024 the amount of the credit to federal income taxes due to the yearly amortization debit to the reserve for the Job Development Credit (JDC) is \$168,331. (Note: This amortization includes portions of JDC accrued at 4%, 10%, and 8%) on Exhibit No. 7, Page 11.
- e. None.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

68. Provide the debit and credit in the test year to the Deferred Taxes due to Accelerated Depreciation for federal income tax, and provide the debit and credit for the Job Development Credits (whatever account) for test year.

Response:

DATA FOR 12-MONTH PERIOD ENDED NOVEMBER 30, 2024

Accounting entries per Books for:

a. Accelerated Depreciation Deferred

Cr. 28205000 Deferred Federal Income Tax	\$4,976,475
Dr. 41011000 Accumulated Deferred Income Taxes	\$4,976,475

Refer to Exhibit 7, Page 7, Line 32

b. Amortization of Job Development Credits

Dr. 25500000 Deferred Investment Tax Credit	\$ 168,331
Cr. 41141000 Deferred Federal Income Tax	\$ 168,331

69. Reconcile all data given in answers to questions on income taxes charged on the test year operating statement with regard to income taxes paid, income taxes charged because of normalization and credits due to yearly write-offs of past years' income tax deferrals, and from normalization of investment tax and development credits. (Both state and federal income taxes.)

Response: Refer to the following schedules which detail the requirements of these items:

<u>Schedule No.</u>	<u>Description</u>
Exhibit No. 7, Pages 19 and 20	Calculation of Income Taxes
Exhibit No. 7, Pages 13 and 14	Reconciliation of Taxable Net Income Per Books and Pro Forma
Exhibit No. 7, Page 29 (question 67a)	Income Taxes Paid

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

70. With respect to determination of income taxes, federal and state:
- a. Show income tax results of the annualizing and normalizing adjustments to the test year record before any rate increase.
 - b. Show income taxes for the annualized and normalized test year.
 - c. Show income tax effect of the rate increase requested.
 - d. Show income taxes for the normalized and annualized test year after application of the full rate increase.

Response: See Exhibit No. 2, Page 3 and Exhibit No. 7, Pages 19 and 20, for the income tax results of the various annualization and adjustments made to the historic test year twelve months ended November 30, 2024.

71. In adjusting the test year to an annualized year under present rates, explain any changes that may be due to book or tax depreciation change and to debits and credits to income tax expense due to accelerated depreciation, deferred taxes, job development credits, tax refunds or other items. (The above refers only to the adjustments going from recorded test year to annualized test year).

Response: Refer to Exhibit No. 7, Pages 13, 14, 19 and 20, for explanation of the adjustments to the twelve months ended November 30, 2024.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 II. RATE OF RETURN
A. ALL UTILITIES

10. Under Section 1552 of the Internal Revenue Code and Regulations 1.1552-1 thereunder, if applicable, Parent Company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the federal government. (If this interrogatory is not applicable, so state.)
- a. State what option has been chosen by the group.
 - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return.
 - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
 - d. Provide annual income tax return for group, and if income tax return shows net operating loss; provide details of amount of net operating loss allocated to the income tax returns of each of the members of the consolidated group.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 II. RATE OF RETURN
A. ALL UTILITIES

Response:

- a. For Earnings and Profits purposes under Section 1552, the company has not made an election. Under the law, if no election is made the tax liability shall be apportioned among the members of the group in accordance with the ratio which that portion of the consolidated taxable income attributable to each member of the group having taxable income bears to the consolidated taxable income. The company would only use this allocation for earnings and profits purposes.
- b. The amended and restated intercompany income tax allocation agreement approved by state regulatory commissions dictate the terms of the allocation of tax liability which is in effect beginning with the Historic Test Year. Under the agreement each company is allocated tax based on a standalone return tax liability. Attached is the companies' tax sharing agreement (Exhibit No. 7, pages 34 - 47) which was revised effective March 27, 2020, as approved by the Commission in Docket No. G-2020-3019409. In 2016, Act 40 was passed which eliminated the consolidated tax savings adjustment. Please see schedule for the participating members updated for requirements under Section 1301.1 in Exhibit No. 7, Pages 2 – 4.
- c. In 2016, Act 40 was passed which eliminated the consolidated tax savings adjustment. Please see schedule for the participating members updated for requirements under Section 1301.1 in Exhibit No. 7, Pages 2 – 4 discussed in b, above.
- d. The income tax return(s) for 2021, 2022 and 2023 were provided with response to SDR-GASRR-055.

March 27, 2020

NISOURCE INC., AND SUBSIDIARY COMPANIES
AMENDED AND RESTATED
INTERCOMPANY INCOME TAX ALLOCATION AGREEMENT

March 27, 2020

NISOURCE INC., AND SUBSIDIARY COMPANIES

AMENDED AND RESTATED

INTERCOMPANY INCOME TAX ALLOCATION AGREEMENT

WHEREAS, NiSource Inc., a corporation organized under the laws of the State of Delaware (“NiSource”) and a holding company under the Public Utility Holding Company Act of 2005 (“Act”), together with its subsidiary companies, direct and indirect, listed as parties hereto in Exhibit A, comprise the members of the NiSource consolidated group which will join annually in the filing of a consolidated U.S. federal income tax return, and it is now the intention of NiSource and its subsidiaries, direct and indirect, to enter into an agreement for the allocation of current U.S. federal income taxes; and

WHEREAS, certain members of the Consolidated Group (as defined below) will join annually in the filing of certain consolidated state income tax returns (to the extent permitted or required under applicable state income tax laws), and it is now the intention of the Consolidated Group to enter into an agreement for the allocation of current state income taxes; and

WHEREAS, the members of the Consolidated Group as of September 30, 2002 entered into that Intercompany Income Tax Allocation Agreement dated September 30, 2002, for the allocation of U.S. federal income taxes (the “2002 Agreement”); and

WHEREAS, NiSource entered into that Separation and Distribution Agreement with Columbia Pipeline Group, Inc., dated as of June 30, 2015; and

WHEREAS, the members of the Consolidated Group as of April 7, 2016 entered into that Amended and Restated Intercompany Income Tax Allocation Agreement dated April 7, 2016, for the allocation of U.S. federal income taxes and the members of the Consolidated Group as of August 17, 2016 ratified the First Amendment to Amended and Restated Intercompany Income Tax Allocation Agreement dated August 17, 2016 (together the “2016 Agreement”); and

WHEREAS, the Parties desire to amend and restate the 2016 Agreement as set forth herein in order to amend certain provisions therein, including, but not limited to, adopting certain

obligations with respect to the allocation of income taxes among the Members; and

NOW THEREFORE, each member of the Consolidated Group does hereby covenant and agree with one another that the current consolidated income tax liabilities of the Consolidated Group shall be allocated as follows:

ARTICLE I.

Definitions and Interpretation

Section 1.1 Definitions. For all purposes of this Agreement, except as otherwise expressly provided, the following terms shall have the following respective meanings:

“Code” means the Internal Revenue Code of 1986, as amended.

“Consolidated Group” means NiSource and all of its subsidiaries which, from time to time, may be included in any (i) U.S. federal income tax return filed by NiSource in accordance with Sections 1501 and 1502 of the Code or (ii) Other Return.

“Consolidated Return” means, with reference to any Taxable Period, any consolidated U.S. federal income tax return or Other Return filed by NiSource whether before or after the date hereof, which includes one or more Members of the Consolidated Group in a consolidated, combined, composite or unitary group of which NiSource is a common parent.

“Consolidated Return Year” means any Taxable Period for which NiSource files a Consolidated Return or Other Return that includes one or more Members of the Consolidated Group in a consolidated, combined, composite or unitary group of which NiSource is a common parent.

“Consolidated Tax Liability” means, with reference to any Taxable Period, the consolidated, combined, composite or unitary U.S. federal income tax liability or liability relating to Other Taxes, as the case may be (including any interest, additions to tax and penalties), of the Consolidated Group for such Taxable Period.

“Designated Official” means the Vice President, Corporate Tax of NiSource Corporate Services Company or such other official assigned the responsibilities of Vice President, Corporate Tax of NiSource Corporate Services Company.

“Includible Corporation” has the meaning attributed to that term in Section 1504(b) of the Code.

“Member” means, for any Taxable Period, any entity that is treated as a corporation for federal tax purposes (or any predecessor or successor in interest to such corporation under Section 381 of the Code which was or is, as the case may be, an Includible Corporation) which at any time during such Taxable Period is an Includible Corporation that is included in the

Consolidated Group, including NiSource. Provided, however, that Northern Indiana Public Service Company LLC will also be treated as a Member for purposes of this agreement.

“Other Return” means any consolidated, combined, composite or unitary tax return of Other Taxes filed by NiSource or another Member of the Consolidated Group, whether before or after the date hereof, which includes the operations, income or assets of one or more Members of the Consolidated Group.

“Other Taxes” means any taxes (including any interest and penalties) payable by NiSource or another Member of the Consolidated Group to any taxing authority of any state, municipal or other political subdivision, including all agencies and instrumentalities of such taxing authority, other than those taxes subject to Section 2.1.

“Person” means any individual, partnership, firm, corporation, limited liability company, joint stock company, unincorporated association, joint venture, trust or other entity or enterprise, or any government or political subdivision or agency, department or instrumentality thereof.

“Regulations” means the Treasury Regulations promulgated under the Code.

“Standalone” means, with reference to any Member’s tax items or attributes, such tax items or attributes shall be taken into consideration as though such Member were not a Member of the Consolidated Group.

“Standalone Return Tax Liability” means, in the case of each Member of the Consolidated Group for any Taxable Period of the Consolidated Group, the U.S. federal income tax liability of such Member for such Taxable Period computed on a Standalone basis as though such Member were not a Member of the Consolidated Group, except that in making such computation for any such Taxable Period, such liability shall be determined: (1) to the extent the corporate alternative minimum tax is applicable in a Taxable Period, then on the assumption that the "exemption amount" previously specified in Section 55(d)(2) of the Code which is applicable to such Member for such Taxable Period is zero, and (2) on the further assumption that any tax credit or tax deduction will only be taken into account to the extent allowed on a consolidated basis.

“Taxable Period” shall mean any (i) period of 12 consecutive months or (ii) period of less than 12 consecutive months, for which a Consolidated Return is or will be filed by the Consolidated Group.

Section 1.2 Reference, Etc. The words “*hereof*”, “*herein*” and “*hereafter*” and words of similar import when used in this Agreement shall refer to this Agreement as a whole and not to any particular provision of this Agreement. All terms defined herein in the singular shall have the same meanings in the plural and *vice versa*. All References herein to any Person includes such Person’s successors and assigns. All references herein to Articles and Sections shall, unless the context requires a different construction, be deemed to be references to the Articles and Sections of this Agreement. In this Agreement, unless a clear contrary intention appears the word “*including*” (and with correlative meaning “*include*”) means “including but not limited to”.

ARTICLE II.

Preparation and Filing of Tax Returns; Allocation of Taxes

Section 2.1 Federal Returns.

(a) A Consolidated Return shall be prepared and filed by NiSource for each Taxable Period in respect of which this Agreement is in effect and for which the Consolidated Group is required or permitted to file a consolidated U.S. federal income tax return. NiSource and all its Members shall execute and file such consents, elections and other documents that may be required or appropriate for the proper filing of such returns.

(b) The U.S. federal Consolidated Tax Liability of the Consolidated Group for each Taxable Period of the Consolidated Group shall be borne by the Members in an amount equal to each Member's Standalone Return Tax Liability. If any Member's Standalone Return Tax Liability does not result in a positive tax liability, the amount of such Standalone Return Tax Liability will be treated as zero. The general effect of the foregoing is that each Member will pay its Standalone Return Tax Liability.

(c) The amounts determined for each Member under Section 2.1(b) shall be used in determining the amounts to be paid (as provided in Sections 3.2(a) and 3.4 of this Agreement) by each Member to NiSource with respect to each Member's share of the Consolidated Group's U.S. federal Consolidated Tax Liability.

(d) In the case of any Member whose Standalone Return Tax Liability for such Taxable Period is greater than zero, such Member shall make a payment of its Standalone Return Tax Liability for such Taxable Period to NiSource, pursuant to Section 3.2(a) hereof.

(e) To the extent the Consolidated Group is subject to a limitation on interest deductions under Section 163(j) and corresponding regulations, the tax liability associated with the Consolidated Group's section 163(j) limitation will be allocated among the Members consistent with the principles of Section 2.1(b), and payments associated with such liability shall be required under the principles of Sections 2.1(c) and (d). Similar allocation and payment principles shall be applied to any interest deduction carryforwards that are permitted under Section 163(j) and corresponding regulations.

(f) For purposes of calculating a Member's Standalone net operating loss ("NOL") for any Taxable Period under this Agreement, such NOL shall be determined by taking such Member's NOL determined on a Standalone basis as of the beginning of the Taxable Period (determined by computing NOLs by reference to only such Member's items of income, gain, deduction and loss). To the extent any NOL of the Consolidated Group may be carried back or carried forward, a Member shall be allocated for use by such Member the percentage of such carryback or carryforward, as the case may be, in the amount calculated by dividing such Member's Standalone NOL by the NOL of the Consolidated Group as of the beginning of the Taxable Period. Notwithstanding the language in Section 4.2 herein, each Member's Standalone

NOL as of the relevant effective date of this Agreement shall be equal to the amount allocated to such Member under the 2002 Agreement or 2016 Agreement, as applicable, immediately prior to the time such prior Agreement was superseded.

(g) To the extent of a tax refund, NOL carryback or other adjustment that subsequently reduces a Member's tax liability as calculated under Section 2.1(b), NiSource shall credit such amount to future payments due from the affected Member. To the extent of audits and other upward adjustments in a Member's tax liability as calculated under Section 2.1(b), such Member is required to make a corresponding payment (as provided in Section 3.4 of this Agreement) to NiSource taking into account such adjustments. Any tax carryforward shall be carried forward for use by the respective Member in calculating its Standalone Return Tax Liability in the subsequent year, and no payment shall be made to NiSource by such Member until such carryforward is fully utilized.

Section 2.2 Other Taxes.

(a) Wherever appropriate, Other Taxes shall be shared among the applicable Members of the Consolidated Group in a manner that is consistent with the method set forth in Section 2.1 hereof, and amounts due to NiSource, with respect to Other Taxes, shall be determined in a manner consistent with Section 2.1. NiSource will prepare and file (or cause to be prepared and filed) all returns of Other Taxes which are required to be filed with respect to the operations of NiSource, the Consolidated Group and its Members (as Members of the Consolidated Group). In the event any taxing authority permits, but does not require, that a consolidated, combined, composite or unitary return be filed for Other Taxes, which return includes both NiSource and a Member, NiSource may elect to file such return and shall have the right to require any Member to be included in such return. NiSource will notify each of its Members included in each Other Return.

(b) Each Member of the Consolidated Group that is included on a return other than pursuant to an Other Return with any other Member of the Consolidated Group shall be solely responsible and obligated to pay the tax liability with respect to such return from its own funds. Such returns shall be prepared and filed by NiSource or the Member included on such Other Return, as determined by NiSource.

(c) If any Member of the Consolidated Group is required to file a consolidated, combined, composite or unitary return for Other Taxes with another Member of the Consolidated Group, but not with NiSource, then NiSource shall be required to prepare and file such tax returns and shall apportion among and, collect and remit from, the applicable Members such Other Taxes in a manner consistent with Section 2.1. If the right to file a consolidated, combined, composite, or unitary return for such Other Taxes is optional, then NiSource shall

decide which of the Members should, to the extent permitted by law, join in filing each such return.

Section 2.3 Member Tax Information. The Members of the Consolidated Group shall submit or make available the tax information requested by the Designated Official of NiSource in the manner and by the date requested, in order to enable the Designated Official to fulfill its rights and obligations pursuant to Article 2 hereof.

ARTICLE III.

Responsibility for Tax; Intercompany Payments

Section 3.1 Responsibility. NiSource will be solely responsible for, and will indemnify and hold each Member of the Consolidated Group harmless, to the extent such Member has complied with its rights and obligations hereunder (including its payment obligations under this Article III), with respect to the payment of: (a) the Consolidated Tax Liability for each Taxable Period for which, as determined under Section 2.1 hereof, NiSource did file, elected to file or was required to file a Consolidated Return for U.S. federal income taxes; and (b) any and all Other Taxes for each Taxable Period for which, as determined under Section 2.2 hereof, NiSource did file, elected to file or was required to file any Other Return. No Member shall at any time be required pursuant to this Agreement to remit, as part of any payment that such Member makes pursuant to this Agreement, any amount of penalty or interest that the Consolidated Group may incur for any Taxable Period by reason of NiSource's failure to properly calculate or timely pay any Consolidated Tax Liability of the Consolidated Group for such Taxable Period or to file timely the Consolidated Group's Consolidated Return for any such Taxable Period.

Section 3.2 Federal Tax Payments. (a) With respect to each Consolidated Return Year, the Designated Official of NiSource shall estimate each Member's share of quarterly estimated U.S. federal tax payments to be made for each Consolidated Return Year. In making this determination, NiSource shall elect a reasonable method for determining estimated tax and each Member shall follow that method. At the direction of the Designated Official, such Members will pay to NiSource such estimates not later than the 15th day of the 4th, 6th, 9th, and 12th months of such Consolidated Return Year, or at such intervals as directed by the Designated Official. The difference between (1) a Member's estimated tax payments used for computation of the quarterly estimated payments and (2) such Member's actual tax liability for any Consolidated Return Year as determined under Section 2.1 hereof, shall be paid to NiSource within sixty (60) days after the filing of the U.S. federal Consolidated Return, or applied as a credit against such Member's next estimated tax payment due under this Section 3.2(a), as the case may be.

(b) NiSource shall have sole authority, to the exclusion of all other Members of the Consolidated Group, to agree to any adjustment proposed by the Internal Revenue Service

or any other taxing authority with respect to any U.S. federal Consolidated Return, including interest or penalties, attributable to any Member of the Consolidated Group during any Consolidated Return Year in which such Member was a Member of the Consolidated Group notwithstanding that such adjustment may increase the amounts payable by Members of the Consolidated Group under this Agreement. In the event of any adjustment to the U.S. federal Consolidated Tax Liability attributable to any Member of the Consolidated Group by reason of an amended return, claim for refund or audit by the Internal Revenue Service or any other taxing authority, the liability of all other Members of the Consolidated Group hereunder shall be redetermined to give effect to such adjustment as if such adjustment had been made as a part of the original computation of such liability, and payment by a Member to NiSource (or credit against such Member's next estimated tax payment due under Section 3.2(a), as the case may be) shall be promptly made (or applied as a credit, as the case may be) after any payments are made to the Internal Revenue Service or any other taxing authority, refund is received or final determination of the matter is made in the case of contested proceedings. In such event, any payments between the parties shall bear interest at the then prevailing rate or rates on deficiencies assessed by the Internal Revenue Service or any other relevant taxing authority, during the period from the due date of such Consolidated Return (determined without regard to extensions of time for the filing thereof) for the Consolidated Return Year to which the adjustments were made to the date of payment.

Section 3.3 Other Tax Payments. Wherever appropriate, payments by a Member with respect to Other Taxes and required estimates thereof shall be calculated and made by such Member in a manner consistent with the method set forth in Section 3.2. The principles set forth in Section 3.2 governing the determination and adjustment of payments as well as the method of payment by such Member with respect to U.S. federal income taxes shall be equally applicable in determining and adjusting the amount of and due date of payments to be made by such Member with respect to Other Taxes and estimates thereof. Wherever appropriate, each Member shall pay, directly to the appropriate taxing authority, all taxes for which such Member is liable and for which no other Member has joint and several liability.

Section 3.4 Payment Mechanics. (a) Any payments to be made by a Member of the Consolidated Group pursuant to this Agreement shall be made by such Member to NiSource by either promptly crediting as an offset against amounts owed to such Member by NiSource or to the extent no amounts are owed to such Member by NiSource, by cash payments to NiSource.

(b) Tax payments by NiSource with respect to any Consolidated Tax Liability shall be paid by NiSource and shall be debited to the Member of the Consolidated Group for their respective shares of such Consolidated Tax Liability as determined pursuant to Articles II and III hereof. Tax refunds received by NiSource with respect to any Consolidated Tax Liability shall be credited by NiSource against the future tax liability of the Member entitled to such tax refund, as determined pursuant to Article II.

(c) NiSource shall be responsible for maintaining the books and records reflecting the intercompany accounts reflecting the amounts owned, collected and paid with respect to taxes pursuant to this Agreement.

(d) NiSource may delegate to other Members of the Consolidated Group responsibilities for the collection and disbursement of funds as required under this Agreement as well as responsibilities for maintaining books and records as required under this Agreement.

Section 3.5 Departing Members. In the event that any Member of the Consolidated Group at any time leaves the Consolidated Group and, under any applicable statutory provision or regulation, NiSource shall, to the extent required or permitted by applicable statutory provision or regulation, file the appropriate tax returns with respect to such departing Member or the Consolidated Group, as the case may be, and shall calculate the applicable Consolidated Tax Liability of the Members included in such return in the manner as set forth in this Agreement, in each case as reasonably determined by NiSource. If, under applicable statutory provision or regulation, such departing Member is deemed to take with it all or a portion of any of the tax attributes of the Consolidated Group (including but not limited to NOLs, alternative minimum tax credit carry forwards under Section 53, and other applicable credit carry forwards), then the departing Member shall make a payment to NiSource if such tax attributes of the departing Member differ from the attributes previously allocated to such Member under this Agreement. Such settlement shall consist of payment (1) on a dollar for dollar basis for all differences in credits, and, (2) in the case of NOL differences (or other differences related to other deductions), in a dollar amount computed by reference to the amount of NOL (or other deduction) multiplied by the applicable tax rate relating to such NOL (or other deduction). The settlement payment shall be paid to NiSource within sixty days after the Member leaves the Consolidated Group. The settlement amounts shall be allocated among the remaining Members of the Consolidated Group in proportion to the relative attributes possessed by each Member.

Section 3.6 Administration. The provisions of this Agreement shall be administered by the Designated Official of NiSource. The interpretations of this Agreement by the Designated Official of NiSource shall be conclusive.

Section 3.7 Refunds. For the avoidance of doubt, NiSource will be entitled to receive any and all federal income tax refunds and will be the owner thereof and not the Members that may have generated losses or other tax attributes giving rise to the refund. NiSource will then treat refunds received according to Article II and Sections 3.2, 3.3, and 3.4(b) of this Agreement.

ARTICLE IV.

Miscellaneous Provisions

Section 4.1 Effect. The provisions hereof shall fix the rights and obligations of the parties as to the matters covered hereby whether or not such are followed for U.S. federal income tax or other purposes by the Consolidated Group, including the computation of earnings and profits for U.S. federal income tax purposes.

Section 4.2 Effective Date. This Agreement shall be effective with respect to all Taxable Periods ending on or after July 1, 2020 for the portion of such Taxable Period beginning on such date, in which any subsidiary of NiSource is a Member of the Consolidated Group for any portion of such Taxable Period, and thereafter the 2002 Agreement and 2016 Agreement shall be deemed to have been superseded and replaced in their entirety by this Agreement. It is the intent of the parties hereto that any payments previously made or received by the Members under the 2002 Agreement or 2016 Agreement shall not be taken into account under this Agreement including for purposes of determining each Member's obligations under this Agreement, and that the rights and obligations of the parties under the 2002 Agreement and 2016 Agreement shall survive only with respect to Taxable Periods or portions thereof ending prior to July 1, 2020, except as otherwise noted in this Agreement. In the event that a party to this Agreement ceases to be a Member of the Consolidated Group, the rights and obligations of such party and each other party to this Agreement shall survive, but only with respect to Taxable Periods including or ending before the date such party ceases to be a Member of the Consolidated Group.

Section 4.3 State Public Utility Commission Requirements. Section 4.3 State Public Utility Commission Requirements. This Agreement shall only be effective once filed with the Massachusetts Department of Public Utilities and the Indiana Utility Regulatory Commission under Indiana Code 8-1-2-49(2) and Indiana Utility Regulatory Commission General Administrative Order 2016-5, and approved by the Virginia State Corporation Commission under Virginia Code Sections 56-76, et seq., and approved by the Pennsylvania Public Utility Commission under 66 Pennsylvania Consolidated Statutes § 2102. Pursuant to Indiana Utility Regulatory Commission General Administrative Order 2016-5, this agreement shall terminate 5 years from the effective date in Section 4.2.

Section 4.4 Notices. Any and all notices, requests or other communications hereunder shall be given in writing (a) if to NiSource to Attention: Vice President, Tax, Facsimile Number 614-460-8415 and (b) if to any other person, at such other address as shall be furnished by such person by like notice to the other parties.

Section 4.5 Expenses. Each party hereto shall pay its own expenses incident to this Agreement and the transactions contemplated hereby, including all legal and accounting fees and disbursements.

Section 4.6 Benefit and Burden. This Agreement shall inure to the benefit of, and shall be binding upon, the parties hereto and their respective successors.

Section 4.7 Amendments and Waiver. No amendment, modification, change or cancellation of this Agreement shall be valid unless the same is in writing and signed by the parties hereto. No waiver of any provision of this Agreement shall be valid unless in writing and signed by the person against whom that waiver is sought to be enforced. The failure of any party at any time to insist upon strict performance of any condition, promise, agreement or understanding set forth herein shall not be construed as a waiver or relinquishment of the right to insist upon strict performance of the same or any other condition, promise, agreement or understanding at the future time.

Section 4.8 Assignments. Neither this Agreement nor any right, interest or obligation hereunder may be assigned by any party hereto and any attempt to do so shall be null and void.

Section 4.9 Tax Reporting. Notwithstanding the terms of this Agreement, earnings and profits of the Consolidated Group shall be allocated to the Members pursuant to the methods under Sections 1.1552-1(a)(2) and 1.1502-33(d)(3) of the Treasury Regulations, and stock basis shall be determined pursuant to Section 1.1502-32 of the Treasury Regulations.

Section 4.10 Severability. The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions hereof, and this Agreement shall be construed in all respects as if such invalid or unenforceable provision were omitted.

Section 4.11 Entire Agreement. **THIS AGREEMENT SETS FORTH ALL OF THE PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES AND REPRESENTATIONS AMONG THE PARTIES WITH RESPECT TO THE TRANSACTIONS CONTEMPLATED HEREBY, AND SUPERSEDES ALL PRIOR AGREEMENTS, ARRANGEMENTS AND UNDERSTANDINGS BETWEEN THE PARTIES HERETO, WHETHER WRITTEN, ORAL OR OTHERWISE, THERE ARE NO PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES OR REPRESENTATIONS, ORAL OR WRITTEN, EXPRESS OR IMPLIED, AMONG THE PARTIES EXCEPT AS SET FORTH HEREIN.**

Section 4.12 Applicable Law. **THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF INDIANA.**

Section 4.13 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall constitute an original and together which shall constitute one instrument. The parties hereto specifically recognize that from time to time other corporations may become Members of the Consolidated Group and thereby agree that such new Members may become Members to this Agreement by executing a copy of this Agreement and it will be effective as if all the Members had re-signed.

Section 4.14 Attorneys' Fees. If any Member or former member hereto commences an action against another party to enforce any of the terms, covenants, conditions or provisions of this Agreement, or because of a default by a party under this Agreement, the prevailing party in any such action shall be entitled to recover its costs, expenses and losses, including attorneys' fees, incurred in connection with the prosecution or defense of such action from the losing party.

Section 4.15 No Third Party Rights. Nothing in this Agreement shall be deemed to create any right in any creditor or other person or entity not a party hereto and this Agreement shall not be construed in any respect to be a contract in whole or in part of the benefit of any third party.

Section 4.16 Further Documents. The parties agree to execute any and all documents, and to perform any and all other acts, reasonably necessary to accomplish the purposes of this Agreement.

Section 4.17 Headings and Captions. The headings and captions contained in this Agreement are inserted and included solely for convenience and shall not be considered or given any effect in construing the provisions hereof if any question of intent should arise.

EXECUTED as of the date and year first above written.

By: Donald E. Brown
Printed Name: Donald E. Brown
Title: Executive Vice President
NiSource Inc.

By: Sandra Brummitt
Printed Name: Sandra Brummitt
Title: Vice President and Chief Tax Officer
[List of companies attached as Exhibit A to
Agreement]

By: Joseph W. Mulpas
Printed Name: Joseph W. Mulpas
Title: Vice President and Chief Accounting Officer
NiSource Insurance Corporation, Inc.

Exhibit A

NiSource Inc. - Subsidiaries

As of March 27, 2020

1. NiSource Gas Distribution Group, Inc.
2. NiSource Corporate Group, LLC
3. Northern Indiana Public Service Company LLC
4. NIPSCO Accounts Receivable Corporation
5. NiSource Corporate Services Company
6. NiSource Energy Technologies, Inc.
7. Columbia Gas of Ohio, Inc.
8. Columbia Gas of Ohio Receivables Corporation
9. Bay State Gas Company dba Columbia Gas of Massachusetts
10. Columbia Gas of Kentucky, Inc.
11. Central Kentucky Transmission Company
12. Columbia Gas of Maryland, Inc.
13. Columbia Gas of Pennsylvania. Inc.
14. Columbia Gas of Pennsylvania Receivables Corporation
15. Columbia Gas of Virginia, Inc.
16. NiSource Development Company, Inc.
17. Lake Erie Land Company
18. NiSource Retail Services, Inc.
19. EnergyUSA-TPC Corp.
20. NiSource Insurance Corporation, Inc.
21. NiSource Strategic Sourcing Inc.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C

If a public utility files a tariff, revision or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility - subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2) - or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility – subsection (b)(3) divided by subsection (a)(2) - it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

1. A statement showing the utility's calculation of the rate of return earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return to be earned when the tariff, revision, or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation.

Response:

See response to 53.53 I.A.2 at Exhibit No. 8, Page 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

2. Provide a schedule showing the measures of value and rates of return at the original cost and trended original cost measures of value at the spot, three-year and five-year average price levels. All claims made on this exhibit should be cross-referenced to appropriate exhibits. Provide a schedule similar to the ones listed above, reflecting respondent's final claim in its previous rate case.

Response:

A schedule showing rates of return for Columbia Gas of Pennsylvania, Inc. at November 30, 2024 per books, pro forma at present rates and pro forma at proposed rates is found at Exhibit No. 2, Schedule No. 3, Page 3.

See the attached Exhibit No. 8, Page 3, for Columbia's adjusted rate base at November 30, 2024, and Exhibit No. 8, Page 4, for Columbia's rate base using a fully projected future test year ending December 31, 2025 from the last base rate case R-2024-3046519, which was a negotiated settlement.

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
November 30, 2024

<u>Line No.</u>	<u>Acct. No.</u>	<u>Description</u>	<u>Per Books</u> (1) \$	<u>Adjustments</u> (2) \$	<u>Pro Forma</u> (3) \$	<u>Reference</u> (4)
1		Property Plant and Equipment				
2	101	Gas Plant in Service - Excluding leases	4,135,026,266	0	4,135,026,266	Exh 8, Schedule 1
3	106	Completed Construction Not Classified	211,831,550	0	211,831,550	Exh 8, Schedule 1
4	101	Gas Plant in Service - Leases	16,327,143	(16,327,143)	0	
5	107	Construction Work in Progress	137,815,234	(137,815,234)	0	Exh 8, Schedule 2
6	117/191	Gas Stored Underground - Non-Current	3,794,693	0	3,794,693	
7	108/111	Depreciation Reserve	(759,495,315)	(820,296)	(760,315,611)	Exh 8, Schedule 3
8	117	Accum. Provision Gas Lost - Underground Storage	(163,467)	0	(163,467)	Exh 1, Schedule 1
9		Net Plant in Service	<u>3,745,136,104</u>	<u>(154,962,673)</u>	<u>3,590,173,431</u>	
10		Working Capital				
11	154	Materials and Supplies	856,467	54,150	910,617	Exh 8, Schedule 5
12	165	Prepayments	7,702,020	(2,584,891)	5,117,129	Exh 8, Schedule 6
13	164	Gas Storage Underground	41,081,911	(6,835,922)	34,245,989	Exh 8, Schedule 7
14		Cash Allowance	0	0	0	Exh 8, Schedule 4
15		Total Working Capital	<u>49,640,398</u>	<u>(9,366,663)</u>	<u>40,273,735</u>	
16		Deferred Income Taxes				
17	190	Income Taxes	40,525,734	0	40,525,734	Exh 8, Schedule 8
18	282	Depreciation	(373,583,759)	0	(373,583,759)	Exh 8, Schedule 8
19	254	Excess ADIT	(177,957,881)	44,386,432	(133,571,448)	Exh 8, Schedule 8
20	182	Regulatory Asset Flow-Through (Before Gross-Up)	<u>160,640,193</u>	<u>(159,021,466)</u>	<u>1,618,727</u>	Exh 8, Schedule 8
21		Total Deferred Income Taxes	<u>(350,375,712)</u>	<u>(114,635,033)</u>	<u>(465,010,745)</u>	
22	235	Customer Deposits	(5,451,710)	658,638	(4,793,072)	Exh 8, Schedule 9
23		Customer Advances for Construction				
24	252/186	Cash Deposits	<u>2,012</u>	<u>0</u>	<u>2,012</u>	Exh 8, Schedule 10
25		Total Rate Base	<u>3,438,951,092</u>	<u>(278,305,731)</u>	<u>3,160,645,360</u>	

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
Forecasted December 2025 per Case No. R-2024-3046519

<u>Line No.</u>	<u>Acct. No.</u>	<u>Description</u>	<u>Amount</u> (1) \$	1/
1		Property Plant and Equipment		
2	101, 106	Gas Plant in Service	4,815,151,833	
3	101	Gas Plant in Service - Leases	0	
4	107	Construction Work in Progress - In Service	0	
5	117/191	Gas Stored Underground - Non-Current	3,794,693	
6	108-111	Depreciation Reserve	(869,165,207)	
7	117	Accum. Provision Gas Lost - Underground Storage	(163,467)	
8		Net Plant in Service	<u>3,949,617,853</u>	
9		Working Capital		
10	154-163-186	Materials and Supplies	1,094,320	
11	165	Prepayments	4,846,437	
12	164/242	Gas Storage Underground	35,252,442	
13		Cash Allowance	0	
14		Total Working Capital	<u>41,193,199</u>	
15		Deferred Income Taxes		
16	190	Income Taxes	34,655,652	
17	282	Depreciation	(403,584,837)	
18	283	Other	0	
19	254	Excess ADIT	(129,894,952)	
20	182	Regulatory Liability Excess ADIT (Before Gross Up)	1,596,451	
21		Total Deferred Income Taxes	<u>(497,227,686)</u>	
22		Customer Deposits		
23	235	13 Month Average	(4,496,884)	
24		Customer Advances for Construction		
25	252	Cash Deposits	<u>1,085</u>	
26		Total Rate Base	<u>3,489,087,567</u>	

Note:

1/ Rate base for the Fully Projected Future Test Year from the company's last rate case at R-2024-3046519. See Exhibit No. 108, Page 3 of 11, Column 5 of that case. Case was a negotiated settlement.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 (c)

If a public utility files a tariff, revision or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility - subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2) - or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility – subsection (b)(3) divided by subsection (a)(2) - it shall submit to the Commission with the tariff, revision or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

4. A statement showing the amount of the depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).

Response:

Please see Exhibit No. 8, Schedule No. 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

8. Provide a description of the trending methodology which was utilized. Identify all indexes which were used (include all back up workpapers) and the reasons particular indexes were chosen. If indexes were spliced, indicate which years were utilized in any splices. If indexes were composited, show all supporting calculations. Include any analysis made to "test" the applicability of any indexes.
 - a. Supply a comprehensive statement of any changes made in the selection of trend factors or in the methodology used in the current rate filing compared to the most recent previous rate filing.

Response:

See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

9. Provide an exhibit indicating the spot trended original cost at test year end by vintage by account and include applicable depreciation reserves. Include totals by account for all other trended measures of value.

Response:

See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

10. Supply an exhibit indicating the percentages of undepreciated original cost which were trended with the following indexes:
- a. Boeckh
 - b. Handy-Whitman
 - c. Indexes developed from supplier's prices
 - d. Indexes developed from company records and company price histories
 - e. Construction equipment
 - f. Government statistical releases.

Response: See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

11. Provide a table, showing the cumulative *trended depreciated original cost* (at the spot price level) by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:

- a. Year Installed
- b. Trended original cost (at the spot price level) - the total surviving cost associated with each installation year from all plant accounts.
- c. Trended calculated depreciation reserve - the calculated depreciation reserve associated with each installation year from all plant accounts.
- d. Depreciated trended original cost - (Column B minus Column C)
- e. Total - cumulation year by year of the figures from Column D
- f. Column E divided by the total of the figures in Column D.

Response: See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

12. If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project.

Response: CPA is not making a claim for construction work in progress as of November 30, 2024. Please see Exhibit No.8, Schedule No.2.

13. If a claim is made for non-revenue producing construction work in progress, include in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion date and estimated total amounts to be spent on each project.

Response: CPA is not making a claim for non-revenue producing construction work in progress for the Historic Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

14. If a claim is made for plant held for future use, supply the following:
- a. A brief description of the plant or land site and its costs.
 - b. Expected date of use for each item claimed.
 - c. Explanation as to why it is necessary to acquire each item in advance of its date of use.
 - d. Date when each item was acquired.
 - e. Date when each item was placed in plant held for future use.

Response: CPA is not making a claim for plant held for future use for the Historic Test Year.

15. If materials and supplies comprise part of cash working capital claim, attach an exhibit showing the actual book balances for materials and supplies by month for thirteen months prior to the end of the test year. Explain any abrupt changes in monthly balances. (Explain method of determining claim if other than that described above)

Response: There are no expected abrupt changes in monthly balances for the Historic Test Year.

16. If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances (quantity and price) for the fuel inventories by type of fuel for the thirteen months prior to the end of the test year by location, station, etc. (Explain the method of determining claim if other than that described above.)

Response: CPA is not making a claim for fuel stock for the Historic Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

18. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measure of value.

Response: See Exhibit No.8, Schedule No.8, for deferred taxes, Exhibit No.8, Schedule No.9, for customer deposits, and Exhibit No.8, Schedule No. 10 for customer advances for construction.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 II. RATE OF RETURN
A. ALL UTILITIES

21. Provide Original Cost, Trended Original Cost and Fair Value rate base claims.

Response:

The rate base claim at original cost as of November 30, 2024 is found above under Regulation 53.53 I.A.2 at Exhibit No. 8, Page 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

14. Provide schedules and data in support of the following working capital items:
- a. Prepayments - List and Identify all items
 - b. Federal Excise Tax accrued and prepaid
 - c. Federal Income Tax accrued or prepaid
 - d. Pa. State Income Tax accrued or prepaid
 - e. Pa. Gross Receipts Tax accrued or prepaid
 - f. Pa. Capital Stock Tax accrued or prepaid
 - g. Pa. Pub Utility realty Tax accrued or prepaid
 - h. State sales tax accrued or prepaid
 - i. Payroll taxes accrued or prepaid
 - j. Any adjustment related to the above items for ratemaking purposes.

Response:

See Exhibit No.8, Schedule No.4, for cash working capital (lead/lag), Exhibit No.8, Schedule No.6, for prepayments working capital, and Exhibit No.8, Schedule No.7, for Gas Stored Underground working capital.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

3. A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

As of November 30, 2024										
Line No.	Account No.	Description	Gas Plant In Service Account 101-1000 (1) \$	Contribution In Aid of Construction Account 101-2000 (2) \$	Contribution In Aid of Construction Affiliated Companies Account 101-3000 (3) \$	Non-Taxable Relocation Reimbursements Account 101-4000 (4) \$	Customer Advances for Construction (Deposits) Account 101-4005 (6) \$	Completed Construction Not Classified Account 106 (7) \$	Construction Work In Progress Account 107 (8) \$	1/ Total Gas Plant In Service (9)=(1 thru 8) \$
Intangible Plant										
1	301.00	Organization Costs	100,099	0	0	0	0	0	0	100,099
2	302.10	Franchises/Consent, Perpetual	26,216	0	0	0	0	0	0	26,216
3	303.00	Intangible Plant, General	4,809,062	0	0	0	0	0	0	4,809,062
4	303.30	Intangible Plant, Miscellaneous Software	47,100,612	0	0	0	0	0	0	47,100,612
5	303.99	Intangible Plant, Miscellaneous Cloud	10,063,539	0	0	0	0	0	0	10,063,539
6		Total Intangible Plant	62,099,529	0	0	0	0	0	0	62,099,529
Underground Storage Plant										
7	350.10	Land	23,882	0	0	0	0	0	0	23,882
8	350.20	Rights of Way	1,932	0	0	0	0	0	0	1,932
9	351.20	Compressor Station Structures	3,265,661	0	0	0	0	29,179	0	3,294,840
10	352.01	Wells Construction	738,941	0	0	0	0	387,831	0	1,126,772
11	352.02	Wells Equipment	167,384	0	0	0	0	904,938	0	1,072,322
12	352.10	Storage Leasehold and Rights	139,442	0	0	0	0	0	0	139,442
13	352.12	Other Leases	67,498	0	0	0	0	0	0	67,498
14	353.00	Lines	387,525	0	0	0	0	0	0	387,525
15	354.00	Compressor Station Equipment	947,638	0	0	0	0	0	0	947,638
16	355.00	Measuring & Regulating Equipment	104,477	0	0	0	0	0	0	104,477
17		Total Underground Storage Plant	5,844,381	0	0	0	0	1,321,947	0	7,166,328
Distribution Plant										
18	374.10	Land, City Gate/Main Line Industrial	21,944	0	0	0	0	0	0	21,944
19	374.20	Land, Other Distribution System	3,361,033	0	0	0	0	0	0	3,361,033
20	374.30	Land Rights, City Gate/Main Line	95,361	0	0	0	0	0	0	95,361
21	374.40	Land Rights, City Other Distribution System	8,275,861	(11,729)	0	(106,236)	0	780,291	0	8,938,187
22	374.41	Land Rights, City Other Distribution System, Loc	13	0	0	0	0	0	0	13
23	374.50	Rights of Way	3,257,624	(19,163)	0	(5,147)	0	0	0	3,233,314
24	375.20	Structures, City Gate Measurement & Regulating	7,026	0	0	0	0	0	0	7,026
25	375.31	Structures, General Meas & Reg Local Gas	4,012	0	0	0	0	0	0	4,012
26	375.40	Structures, Regulating	6,519,911	(82,237)	0	(40,624)	0	160,276	0	6,557,326
27	375.60	Structures, Distribution Industrial M&R	85,565	0	0	0	0	0	0	85,565
28	375.70	Structures, Other Distribution System	51,063,070	0	0	0	0	33,796	0	51,096,866
29	375.71	Structures, Other Distribution System, Leased	5,353,586	0	0	0	0	0	0	5,353,586
30	375.80	Structures, Communication	16,515	0	0	0	0	0	0	16,515
31	376.00	Mains	2,718,319,835	(8,654,232)	(8,637)	(3,662,314)	(19,760)	186,715,932	0	2,892,690,825
32	376.08	Mains - CSL Replacements	23,515,481	0	0	0	0	0	0	23,515,481
33	376.30	Mains - Bare Steel	59,729,574	0	0	0	0	5,987	0	59,735,561
34	376.80	Mains - Cast Iron	148,698	0	0	0	0	0	0	148,698
35	378.10	Measuring & Regulating Equipment General	1,606,374	(162,340)	0	(1,068)	0	0	0	1,442,966
36	378.20	Measuring & Regulating Equipment Regulating	130,661,616	(133,773)	0	(180,688)	0	18,005,472	0	148,352,629
37	378.30	Measuring & Regulating Equipment Local Gas	596,153	(190,096)	0	0	0	133	0	406,189
38	379.10	Measuring & Regulating Equipment City Gate	120,061	0	0	0	0	0	0	120,061
39	379.11	Measuring & Regulating Equipment Exchange Gas	8,791	(9,694)	0	0	0	0	0	(903)
40	380.00	Services	863,309,843	(832,898)	0	(17,664)	0	275,408	0	862,734,689

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

3. A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

As of November 30, 2024										
Line No.	Account No.	Description	Gas Plant In Service Account 101-1000 (1) \$	Contribution In Aid of Construction Account 101-2000 (2) \$	Contribution In Aid of Construction Affiliated Companies Account 101-3000 (3) \$	Non-Taxable Relocation Reimbursements Account 101-4000 (4) \$	Customer Advances for Construction (Deposits) Account 101-4005 (6) \$	Completed Construction Not Classified Account 106 (7) \$	Construction Work In Progress Account 107 (8) \$	1/ Total Gas Plant In Service (9)=(1 thru 8) \$
1	381.00	Meters	45,612,686	0	0	0	0	4,671	0	45,617,357
2	381.10	Auto Meter Reading Devices	26,291,043	0	0	0	0	(1,029)	0	26,290,014
3	382.00	Meter Installations	52,660,858	(52,412)	0	(547)	0	0	0	52,607,899
4	383.00	House Regulators	19,269,409	(38,809)	0	(368)	0	774	0	19,231,006
5	384.00	House Regulators Installations	3,492,526	(6,880)	0	(858)	0	0	0	3,484,788
6	385.00	Industrial M&R Equipment. Station Equipment	6,984,006	(137,663)	0	(15,248)	0	800,728	0	7,631,824
7	385.10	Industrial M&R Equipment. Large Volume	1,036,172	(26,526)	0	(19,937)	0	0	0	989,708
8	387.10	Other Equipment	19,450	0	0	0	0	0	0	19,450
9	387.20	Other Equipment, Odorization	117,248	0	0	0	0	0	0	117,248
10	387.42	Other Equipment, Radio	119,609	0	0	0	0	0	0	119,609
11	387.44	Other Equipment, Other Communications	554,949	0	0	0	0	0	0	554,949
12	387.45	Other Equipment, Telemetering	13,580,362	0	0	0	0	3,661,515	0	17,241,878
13	387.46	Other Equipment, Customer Information Service	259,436	0	0	0	0	0	0	259,436
14	387.50	GPS Pipe Locators	2,201,372	0	0	0	0	0	0	2,201,372
15		Total Distribution Plant	4,048,277,075	(10,358,452)	(8,637)	(4,050,699)	(19,760)	210,443,955	0	4,244,283,483
General Plant										
16	390.10	Structures, Communications	52,901	(3,080)	0	0	0	0	0	49,821
17	391.10	Office Furniture & Equipment, Unspecified	7,030,304	0	0	0	0	0	0	7,030,304
18	391.11	Office Furniture & Equipment, Data handling Equip	91,304	0	0	0	0	0	0	91,304
19	391.12	Office Furniture & Equipment, Information Systems	554,702	0	0	0	0	0	0	554,702
20	391.20	Office Furniture & Equipment, Air Condition Equip	0	0	0	0	0	0	0	0
21	392.20	Transportation Equipment, Trailers > \$1,000	14,787	0	0	0	0	0	0	14,787
22	392.21	Transportation Equipment, Trailers \$1,000 or <	10,830	0	0	0	0	0	0	10,830
23	393.00	Stores Equipment	0	0	0	0	0	0	0	0
24	394.10	Tools, Garage & Service Equipment	387,740	0	0	0	0	0	0	387,740
25	394.11	Tools, CNG Equipment, Stationary	18,450	0	0	0	0	0	0	18,450
26	394.12	Tools, CNG Equipment, Portable	0	0	0	0	0	0	0	0
27	394.20	Tools, Shop Equipment	0	0	0	0	0	0	0	0
28	394.30	Tools and Other	21,943,851	0	0	0	0	65,647	0	22,009,499
29	394.31	Tools, High Pressure Stopping	10,847	0	0	0	0	0	0	10,847
30	395.00	Laboratory Equipment Gas	264,921	0	0	0	0	0	0	264,921
31	396.00	Power Operated Equipment	948,698	0	0	0	0	0	0	948,698
32	397.50	Communication Equipment, Telemetering	769,399	0	0	0	0	0	0	769,399
33	398.00	Miscellaneous Equipment	1,147,173	0	0	0	0	0	0	1,147,173
34		Total General Plant	33,245,908	(3,080)	0	0	0	65,647	0	33,308,476
35		Total Gas Plant in Service	4,149,466,893	(10,361,531)	(8,637)	(4,050,699)	(19,760)	211,831,550	0	4,346,857,816

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	As of November 30, 2024		
			Construction Work In Progress Account 107 Per Books \$	Construction Work In Progress Account 107 Not In Rate Base \$	Construction Work In Progress Account 107 In Rate Base \$
1		Intangible Plant			
2	301.00	Organization Costs	0	0	0
3	302.10	Franchises/Consent, Perpetual	0	0	0
4	303.00	Intangible Plant, General	0	0	0
5	303.30	Intangible Plant, Miscellaneous Software	16,627,801	16,627,801	0
6	303.99	Intangible Plant, Miscellaneous Cloud	8,473,430	8,473,430	0
7		Total Intangible Plant	25,101,230	25,101,230	0
8		Underground Storage Plant			
9	350.10	Land	0	0	0
10	350.20	Rights of Way	0	0	0
11	351.20	Compressor Station Structures	5,551	5,551	0
12	352.01	Wells Construction	0	0	0
13	352.02	Wells Equipment	0	0	0
14	352.10	Storage Leasehold and Rights	0	0	0
15	352.12	Other Leases	0	0	0
16	353.00	Lines	0	0	0
17	354.00	Compressor Station Equipment	0	0	0
18	355.00	Measuring & Regulating Equipment	0	0	0
19		Total Underground Storage Plant	5,551	5,551	0
20		Distribution Plant			
21	374.10	Land, City Gate/Main Line Industrial	0	0	0
22	374.20	Land, Other Distribution System	0	0	0
23	374.30	Land Rights, City Gate/Main Line	0	0	0
24	374.40	Land Rights, City Other Distribution System	7,297,108	7,297,108	0
25	374.41	Land Rights, City Other Distribution System, Loc	0	0	0
26	374.50	Rights of Way	0	0	0
27	375.20	Structures, City Gate Measurement & Regulating	0	0	0
28	375.31	Structures, General Meas & Reg Local Gas	0	0	0
29	375.40	Structures, Regulating	2,068,270	2,068,270	0
30	375.60	Structures, Distribution Industrial M&R	0	0	0
31	375.70	Structures, Other Distribution System	180,552	180,552	0
32	375.71	Structures, Other Distribution System, Leased	0	0	0
33	375.80	Structures, Communication	0	0	0
34	376.00	Mains	81,328,421	81,328,421	0
35	376.08	Mains - CSL Replacements	0	0	0
36	376.25	BS & CI Replaced Total	0	0	0
37	378.10	Measuring & Regulating Equipment General	0	0	0
38	378.20	Measuring & Regulating Equipment Regulating	17,105,552	17,105,552	0

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3
ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	As of November 30, 2024		
			Construction Work In Progress Account 107	Construction Work In Progress Account 107	Construction Work In Progress Account 107
			Per Books	Not In Rate Base	In Rate Base
			\$	\$	\$
1	378.30	Measuring & Regulating Equipment Local Gas	421	421	0
2	379.10	Measuring & Regulating Equipment City Gate	0	0	0
3	379.11	Measuring & Regulating Equipment Exchange Gas	0	0	0
4	380.00	Services	1,589,215	1,589,215	0
5	380.12	CSL Replacement	0	0	0
6	380.13	Customer Service	0	0	0
7	381.00	Meters	27,833	27,833	0
8	381.10	Auto Meter Reading Devices	29,189	29,189	0
9	382.00	Meter Installations	189,768	189,768	0
10	383.00	House Regulators	154,346	154,346	0
11	384.00	House Regulators Installations	0	0	0
12	385.00	Industrial M&R Equipment. Station Equipment	231,354	231,354	0
13	385.10	Industrial M&R Equipment. Large Volume	2,123	2,123	0
14	387.10	Other Equipment	0	0	0
15	387.20	Other Equipment, Odorization	0	0	0
16	387.42	Other Equipment, Radio	0	0	0
17	387.44	Other Equipment, Other Communications	0	0	0
18	387.45	Other Equipment, Telephone	2,483,572	2,483,572	0
19	387.46	Other Equipment, Customer Information Service	0	0	0
20	398.00	Miscellaneous Equipment	0	0	0
21		Total Distribution Plant	112,687,723	112,687,723	0
22		General Plant			
23	389.20	Land Rights	0	0	0
24	390.10	Structures, Communications	0	0	0
25	391.10	Office Furniture & Equipment, Unspecified	0	0	0
26	391.11	Office Furniture & Equipment, Data handling Equip	0	0	0
27	391.12	Office Furniture & Equipment, Information Systems	0	0	0
28	391.20	Office Furniture & Equipment, Air Condition Equip	0	0	0
29	392.20	Transportation Equipment, Trailers > \$1,000	0	0	0
30	392.21	Transportation Equipment, Trailers \$1,000 or <	0	0	0
31	393.00	Stores Equipment	0	0	0
32	394.10	Tools, Garage & Service Equipment	0	0	0
33	394.11	Tools, CNG Equipment, Stationary	0	0	0
34	394.12	Tools, CNG Equipment, Portable	0	0	0
35	394.20	Tools, Shop Equipment	0	0	0
36	394.30	Tools, Tools and Other	17,429	17,429	0
37	394.31	Tools, High Pressure Stopping	0	0	0
38	395.00	Laboratory Equipment Gas	0	0	0
39	396.00	Power Operated Equipment	0	0	0
40	397.00	Communication Equipment	0	0	0
41	397.10	Communication Equipment, Telephone	0	0	0
42	397.20	Communication Equipment, Radio	0	0	0
43	397.40	Communication Equipment, Other	0	0	0
44	397.50	Communication Equipment, Telemetering	0	0	0
45	398.00	Miscellaneous Equipment	3,300	3,300	0
46		Total General Plant	20,729	20,729	0
47		Total Plant	137,815,234	137,815,234	0

Columbia Gas of Pennsylvania, Inc.
Depreciation Reserve at November 30, 2024

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$
1	Amortizable Plant	(34,926,322)
2	Underground Storage Plant	(6,223,639)
3	Distribution Plant	(706,631,567)
4	General Plant	(12,299,398)
5	Non Depreciable Plant	<u>(234,685)</u>
6	Total (Exhibit 5)	<u>(760,315,611)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

15. Supply an Exhibit supporting the claim for working capital requirement based on a lead-lag method.
- a. Pro forma expenses and revenues are to be used in lieu of book data for computing lead-lag days.
 - b. Respondent must either include sales for resale and related expenses in revenues and in expenses or exclude from revenues and expenses. Explain

Response:

Columbia Gas of Pennsylvania, Inc. ("Columbia") is not making a claim for cash working capital. Columbia does not offer wholesale service.

16. Provide detailed calculations showing the derivation of the tax liability offset to gross cash working capital requirements.

Response:

Columbia is not making a claim for cash working capital.

COLUMBIA GAS OF PENNSYLVANIA, INC
PLANT MATERIALS AND SUPPLIES
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED
NOVEMBER 30, 2024

<u>Line No.</u>	<u>Month</u>	<u>Amount</u> \$
1	Nov-23	988,010
2	Dec-23	939,897
3	Jan-24	948,090
4	Feb-24	934,281
5	Mar-24	968,614
6	Apr-24	968,258
7	May-24	968,072
8	Jun-24	876,038
9	Jul-24	854,652
10	Aug-24	843,926
11	Sep-24	845,914
12	Oct-24	845,801
13	Nov-24	<u>856,467</u>
14	Total	11,838,019
15	13 Month Average Balance	<u><u>910,617</u></u>

		Accounts					
Line No.	Month	Prepaid Leases 16500000 (1) \$	Corp. Ins. 16521000 (2) \$	Prepaid Ins. I/C 16520000 (3) \$	PUC,OCA, OSBA Fees 16503600 (4) \$	Prepaid Permits 16503700 (5) \$	Total (6) \$
1	Nov-23	437,593	2,777,998	1,123,714	1,509,890	79,378	5,928,573
2	Dec-23	447,260	2,863,901	918,624	1,297,380	192	5,527,358
3	Jan-24	560,199	2,440,231	766,979	1,084,780	26,198	- 4,878,387
4	Feb-24	574,691	2,055,014	610,856	872,180	17,483	- 4,130,225
5	Mar-24	753,860	1,948,447	955,544	659,580	1,722	- 4,319,152
6	Apr-24	767,961	1,486,359	749,248	446,980	4,547	- 3,455,095
7	May-24	773,598	1,036,947	537,170	234,380	7,937	- 2,590,033
8	Jun-24	783,415	559,642	330,874	21,780	0	- 1,695,711
9	Jul-24	794,624	4,359,330	1,579,072	(190,820)	6,730	- 6,548,936
10	Aug-24	816,744	3,928,767	1,403,594	(403,420)	7,315	- 5,753,000
11	Sep-24	829,814	3,762,308	1,579,555	0	25,355	- 6,197,032
12	Oct-24	843,001	3,245,437	1,452,348	2,221,322	35,048	- 7,797,155
13	Nov-24	<u>870,599</u>	<u>3,620,600</u>	<u>1,229,094</u>	<u>1,946,379</u>	<u>35,348</u>	<u>-</u> <u>7,702,020</u>
14	Total	9,253,359	34,084,981	13,236,671	9,700,415	247,253	- 66,522,679
15	13 Month Average Balance						- 5,117,129

COLUMBIA GAS OF PENNSYLVANIA, INC
GAS STORED UNDERGROUND
AVERAGE OF TWELVE MONTHLY BALANCES ENDED
NOVEMBER 30, 2024

Line No.	Month	Injections DTH (A)	ACOG \$ (B)	Injection Activity \$ (C = A * B)	Monthly WACOG \$ (D)	Withdrawals DTH (E)	Withdrawal Activity \$ (F = D * E)	Adjustment DTH (G)	Adjustment \$ (H)	Ending Cumulative Balance \$ (I)	Ending Cumulative Balance DTH (J)	Monthly Average Rate \$ (K = I / J)
1	11/30/2023 Balance									56,481,181	22,283,186	
2	Dec-23	70,370	2.1541	151,584	2.5335	2,745,647	(6,956,096)	0	0	49,676,669	19,607,909	2.5335
3	Jan-24	120,222	2.9682	356,843	2.5362	5,799,502	(14,708,696)	0	0	35,324,816	13,928,630	2.5361
4	Feb-24	60,433	2.0743	125,356	2.5341	4,066,971	(10,306,112)	0	0	25,144,061	9,922,092	2.5341
5	Mar-24	138,744	1.6431	227,970	2.5219	3,523,913	(8,886,956)	0	0	16,485,076	6,536,923	2.5218
6	Apr-24	1,570,793	1.4373	2,257,701	2.3117	151,615	(350,488)	0	0	18,392,288	7,956,101	2.3117
7	May-24	3,591,216	2.7199	9,767,748	2.4387	49,152	(119,867)	0	0	28,040,170	11,498,165	2.4387
8	Jun-24	3,488,013	1.6187	5,646,047	1.9553	(60,893)	119,065	0	(4,384,089)	29,421,192	15,047,072	1.9553
9	Jul-24	3,708,213	1.7876	6,628,802	1.9221	(6,199)	11,916	0	5,938	36,067,848	18,761,484	1.9224
10	Aug-24	3,073,835	1.4144	4,347,632	1.8507	8,913	(16,495)	0	0	40,398,986	21,826,406	1.8509
11	Sep-24	2,619,178	1.4496	3,796,760	1.8079	5,727	(10,353)	0	0	44,185,393	24,439,858	1.8079
12	Oct-24	1,651,207	1.6895	2,789,715	1.8004	134,223	(241,654)	0	0	46,733,454	25,956,843	1.8004
13	Nov-24	129,779	2.0439	265,255	1.8016	3,281,367	(5,911,710)	(2,826)	(5,088)	41,081,911	22,802,429	1.8016
14	Twelve Month Average ((Lns. 2 thru 13)/12)									34,245,989		

COLUMBIA GAS OF PENNSYLVANIA, INC
DEFERRED INCOME TAXES
BALANCE ENDED
NOVEMBER 30, 2024

Line No.	Acct		Pro Forma Balance 11/30/24 (\$)	Reference
1		<u>Account 190 - Deferred Income Taxes</u>		
2	19001000	Capitalized Inventory - Fed	697,745	
3	19002000	Capitalized Inventory - St	174,505	
4	19005000	Customer Advances - Fed	327,176	
5	19006000	Customer Advances - St	81,826	
6	19005000	Federal Net Operating Loss	39,244,483	
7		Total Account 190	<u>40,525,734</u>	
8		<u>Account 282 - Deferred Income Taxes-Depreciation</u>		
9	28205000	Excess Accelerated Tax Depreciation - Fed	(373,583,759)	
10		Total Account 282	<u>(373,583,759)</u>	
11		<u>Account 283 - Deferred Income Taxes - Other</u>		
12	28305000	Legal Liability-Lease on G.O. Bldg. - Fed	0	
13	28306000	Legal Liability-Lease on G.O. Bldg. - St	0	
14		Total Account 283	<u>0</u>	
15		<u>Account 254 - Regulatory Liability Excess ADIT (Before Gross-Up)</u>		
16	25401000 / 25405000	Deficient Deferred Taxes 190 - NOL, Inventory & Customer Advances	23,105,931	
17	25401000 / 25405000	Excess Accelerated Tax Depreciation - Fed	(156,677,379)	
18		Total Account 254	<u>(133,571,448)</u>	
19		<u>Account 182 - Regulatory Asset Flow-Through (Before Gross-Up)</u>		
20	18237000	Deficient Deferred Taxes Inventory & Customer Advances	1,618,727	
21		Total Account 182	<u>1,618,727</u>	
22		Total Accumulated Deferred Taxes & Excess Deferred Taxes	<u>(465,010,745)</u>	Exhibit 7, Pg. 8 & 9

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER DEPOSITS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED
NOVEMBER 30, 2024

Line No.	Month	Acct-23500300	Acct-23500000	Total
		Other Deposits (1) \$	Security Deposits (2) \$	Account 235 (3) \$
1	Nov-23	(140,000)	(4,523,057)	(4,663,057)
2	Dec-23	(140,000)	(4,506,396)	(4,646,396)
3	Jan-24	(140,000)	(4,467,832)	(4,607,832)
4	Feb-24	(140,000)	(4,488,787)	(4,628,787)
5	Mar-24	(140,000)	(4,448,362)	(4,588,362)
6	Apr-24	(140,000)	(4,387,849)	(4,527,849)
7	May-24	(140,000)	(4,340,978)	(4,480,978)
8	Jun-24	(140,000)	(4,316,898)	(4,456,898)
9	Jul-24	(140,000)	(4,295,419)	(4,435,419)
10	Aug-24	(140,000)	(5,024,643)	(5,164,643)
11	Sep-24	(140,000)	(5,038,396)	(5,178,396)
12	Oct-24	(140,000)	(5,339,611)	(5,479,611)
13	Nov-24	<u>0</u>	<u>(5,451,710)</u>	<u>(5,451,710)</u>
14	Total	(1,680,000)	(60,629,939)	(62,309,939)
15	13 Month Average Balance	<u>(129,231)</u>	<u>(4,663,841)</u>	<u>(4,793,072)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER ADVANCES
NOVEMBER 30, 2024

Line No.	Month	Customer Advances - Deposit Account <u>25200000</u>	Customer Advances - Deposit (Post 12/31/99) Account <u>18600400</u>	Net <u>252</u>
		(1) \$	(2) \$	(3=1+2)
1	Nov-24	(1,639,807)	1,641,819	<u>2,012</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

3. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of factors which were considered in arriving at estimates of service life and dispersion by account. Provide dates of all field inspections and facilities visited.

Response:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 109 in the section titled, "Calculation of Annual and Accrued Depreciation" beginning on page IV-2. The factors considered in arriving at estimates of service life and dispersion by account, begin in the section on page III-2 and the section on page III-8.

Field trips and facilities visited over the years for Columbia Gas of Pennsylvania are presented in Exhibit No. 109, in the section "Field Trips", beginning on page III-2.

4. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account, where the retirement rate method of analysis is utilized.
 - a. If any utility plant was excluded from the measures of value because it was deemed not to be "used and useful" in the public service; supply a detailed description of each item of property.
 - b. Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and annuities.
 - (i) These calculations should be provided for plant in service as well as other categories of plant, including, but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with any construction work in progress claims (if applicable).

Response:

The charts depicting the original and estimated survivor curves, and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized, is presented in Exhibit No. 109 in the section beginning on page VI-2.

- a. There were no assets deemed not to be "used or useful" in the depreciation study.
- b. The detailed calculations which set forth the surviving original cost as of November 30, 2024, by vintage by account and including applicable depreciation reserves and accruals begin on page II-8.



2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2024

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

March 5, 2025

Columbia Gas of Pennsylvania, Inc.
121 Champion Way, Suite 100
Canonsburg, PA 15317

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of November 30, 2024. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2025".

Respectfully submitted,

**GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC**

A handwritten signature in blue ink, reading "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink, reading "Frederick B. Johnston, Jr.".

FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle

082896.000

PART I. RESULTS OF STUDY

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Gas Plant in Service as of November 30, 2024. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2019-2023 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book depreciation reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2019 through 2023, beginning on pages III-2 through III-6.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2024

		(1) DEPRECIABLE GROUP		(2) SURVIVOR CURVE		(3) ORIGINAL COST AS OF NOVEMBER 30, 2024		(4) BOOK DEPRECIATION RESERVE		(5) FUTURE BOOK ACCRUALS		CALCULATED		COMPOSITE REMAINING LIFE		
												(6) ANNUAL ACCRUAL AMOUNT				(7)=(6)/(3) RATE
DEPRECIABLE PLANT																
UNDERGROUND STORAGE PLANT																
350.20 351.00 352.01 352.02 352.10 353.00 354.00 355.00 374.40 374.50 375.34 375.60 375.70 375.80 376.00 378.00 379.10 380.00	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	1	0.05	1.0								
	COMPRESSOR STATION STRUCTURES	65-R3 *	3,294,840.04	3,068,493	226,347	208,581	6.33	1.1								
	WELLS															
	CONSTRUCTION EQUIPMENT	SQUARE *	1,126,771.92	925,002	201,770	186,825	16.58	1.1								
	TOTAL ACCOUNT 352.00	*	1,072,322.09	614,208	458,114	425,290	39.66	1.1								
	STORAGE LEASEHOLDS AND RIGHTS															
	LINES	SQUARE *	206,940.78	206,932	9	8	0.00	1.1								
	COMPRESSOR STATION EQUIPMENT	60-R3 *	387,525.49	386,082	1,443	1,348	0.35	1.1								
	MEASURING AND REGULATING EQUIPMENT	60-R2.5 *	916,514	916,514	31,124	28,843	3.04	1.1								
		42-R1.5 *	104,476.92	104,477	0	0	-	-								
TOTAL UNDERGROUND STORAGE PLANT																
7,142,446.90 6,223,639 918,808 850,896 11.91																
DISTRIBUTION PLANT																
LAND AND LAND RIGHTS																
374.40 374.50 375.34 375.60 375.70 375.80 376.00 378.00 379.10 380.00	LAND RIGHTS	75-R2.5	9,033,561.21	1,111,944	7,921,617	148,442	1.64	53.4								
	RIGHTS OF WAY	80-S4	3,233,313.87	1,896,227	1,337,087	34,683	1.07	38.6								
	TOTAL ACCOUNT 374.00		12,266,875.08	3,008,171	9,258,704	183,125	1.49									
	STRUCTURES AND IMPROVEMENTS															
	MEASURING AND REGULATING	60-R0.5	6,568,365.18	1,568,833	4,999,532	150,764	2.30	33.2								
	INDUSTRIAL MEASURING AND REGULATING	55-R1	85,565.04	76,125	9,440	486	0.57	19.4								
	OTHER DISTRIBUTION SYSTEMS	90-R1.5 *	46,202,516.66	7,457,407	38,745,110	1,211,332	2.62	32.0								
	DISTRIBUTION SYSTEM STRUCTURES	38-S1.5	4,894,349.31	1,406,749	3,487,600	137,634	2.81	25.3								
	OTHER BUILDINGS		51,096,865.97	8,864,156	42,232,710	1,348,966	2.64	31.3								
	TOTAL ACCOUNT 375.70		16,515.16	9,309	7,206	346	2.10	20.8								
COMMUNICATION																
375.80 376.00 376.00 378.00 379.10 380.00	TOTAL ACCOUNT 375.00	45-R3	57,767,311.35	10,518,423	47,248,888	1,500,562	2.60									
	MAINS															
	BARE STEEL	65-R1 *	59,766,126.23	40,093,873	19,672,253	2,043,858	3.42	9.6								
	OTHER	65-R1	2,916,324,439.65	377,802,447	2,538,521,993	67,351,650	2.31	37.7								
	TOTAL ACCOUNT 376.00		2,976,090,565.88	417,896,320	2,558,194,246	69,395,508	2.33									
	MEASURING AND REGULATING EQUIPMENT - GENERAL															
	MEASURING AND REGULATING EQUIPMENT - CITY GATE	45-R0.5	150,201,782.97	34,316,641	115,885,142	4,574,528	3.05	25.3								
		35-S2	119,158.02	33,540	85,618	10,539	8.84	8.1								
	SERVICES															
	BARE STEEL	45-R0.5 *	740,935.99	512,918	228,018	39,873	5.38	5.7								
OTHER	45-R0.5	861,993,752.91	168,797,908	693,195,845	28,493,350	3.31	24.3									
TOTAL ACCOUNT 380.00																
862,734,688.90 169,310,826 693,423,863 28,533,223 3.31																

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2024

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
381.00	METERS	44-S1	45,617,357.06	18,097,612	27,519,745	1,144,821	2.51	24.0
381.10	METERS - AMR	20-S2.5	26,290,013.99	20,638,844	5,651,170	662,824	2.52	8.5
382.00	METER INSTALLATIONS	55-R3	52,607,898.84	16,415,562	36,192,337	1,018,910	1.94	35.5
383.00	HOUSE REGULATOR	50-S2	19,231,006.30	5,946,035	13,284,971	387,345	2.01	34.3
384.00	HOUSE REGULATOR INSTALLATIONS	40-S4	3,484,788.15	2,928,666	556,122	46,778	1.34	11.9
385.00	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	8,621,531.73	2,705,497	5,916,035	439,545	5.10	13.5
	OTHER EQUIPMENT							
387.00	GENERAL	32-R1	136,698.14	87,448	49,250	4,053	2.96	12.2
387.40	COMMUNICATION EQUIPMENT	25-R1.5	18,175,872.19	2,782,702	15,393,170	1,043,651	5.74	14.7
387.50	GPS EQUIPMENT	10-S3	2,201,371.95	1,945,280	256,092	141,694	6.44	1.8
	TOTAL ACCOUNT 387.00		20,513,942.28	4,815,430	15,698,512	1,189,398	5.80	
	TOTAL DISTRIBUTION PLANT		4,235,546,920.55	706,631,567	3,528,915,353	109,087,106	2.58	
	GENERAL PLANT							
390.10	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.10	FURNITURE	20-SQ	7,030,304.19	1,265,141	5,765,163	350,854	4.99	16.4
391.11	EQUIPMENT	15-SQ	91,303.67	64,588	26,716	5,840	6.40	4.6
391.12	INFORMATION SYSTEMS	5-SQ	554,702.43	551,957	2,745	1,064	0.19	2.6
	TOTAL ACCOUNT 391.00		7,676,310.29	1,881,686	5,794,624	357,758	4.66	
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	13-L4	25,616.89	25,737	(120)	0	-	-
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394.00	EQUIPMENT	25-SQ	22,408,085.13	7,795,690	14,612,395	870,095	3.88	16.8
394.12	CNG FACILITIES	12-S1.5	18,450.18	17,341	1,109	0	-	-
	TOTAL ACCOUNT 394.00		22,426,535.31	7,813,031	14,613,504	870,095	3.88	
395.00	LABORATORY EQUIPMENT	20-SQ	264,921.24	118,197	146,724	14,288	5.39	10.3
396.00	POWER OPERATED EQUIPMENT	13-L2.5	948,698.04	991,329	(42,631)	0	-	-
397.50	COMMUNICATION EQUIPMENT - TELEMETERING	21-R2	769,399.22	768,266	1,133	102	0.01	11.1
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	1,147,173.21	651,331	495,842	70,564	6.15	7.0
	TOTAL GENERAL PLANT		33,308,475.62	12,299,398	21,009,076	1,312,807	3.94	
	TOTAL DEPRECIABLE PLANT		4,275,997,843.07	725,154,604	3,550,843,237	111,250,809	2.60	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2024

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
AMORTIZABLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT		51,909,674.09	26,845,096	25,064,578	9,890,346	**	
303.60 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		10,063,539.48	5,269,209	4,794,330	1,460,413	**	
362.10 ENVIRONMENTAL REMEDIATION		0.00	(263,183)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		5,353,585.92	3,075,200	2,278,386	1,349,287	**	
TOTAL AMORTIZABLE PLANT		67,326,799.49	34,926,322	32,137,294	12,700,047		
NONDEPRECIABLE PLANT							
TOTAL GAS PLANT		3,533,173.45	234,685				
		4,346,857,816.01	760,315,611	3,582,980,531	123,950,856		

* INDICATES THE USE OF AN INTERIM SURVIVOR CURVE AND RETIREMENT DATE.

** ACCRUAL RATE BASED ON INDIVIDUAL ASSET AMORTIZATION.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2019		2020		2021		2022		2023		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
353.00	220.40										(220.40)	(44)
362.10	84,433.04		66,230.55		83,079.72		69,176.77		115,773.74		(418,693.82)	(83,739)
374.20									1,844.88		(1,844.88)	(369)
374.40	4,027.90		181.75		3,641.92		42.58		65,582.92		(73,477.07)	(14,695)
375.34	13,446.58		53,446.96		31,402.00		48,151.18		25,013.31		(171,460.03)	(34,292)
375.60	518.68										(518.68)	(104)
375.70			6.91				81.46				(88.37)	(18)
376.00	1,562,758.41		908,940.08		1,247,022.81		1,515,043.62		1,394,586.59		(6,628,351.51)	(1,325,670)
379.10	197,320.30		137,617.14		131,514.72		229,635.04		66,203.71		(762,290.91)	(152,458)
380.00	3,345,786.25		4,200,676.28		3,747,310.91		4,306,166.33		28.05		(28.05)	(6)
381.00	675.26								3,665,491.70		(19,265,431.47)	(3,853,086)
382.00					2,403.39		26.66		87,758.09		(88,433.35)	(17,687)
383.00			925.21								(2,430.05)	(486)
385.00	187,266.09		82,945.35		28,224.94		53,649.53		37,414.80		(925.21)	(185)
387.40	2,001.41		1,780.14		1,065.03		15,721.85		29,611.10		(389,500.71)	(77,900)
392.00		606.50						1,552.00		(2,522.00)	(50,179.53)	(10,036)
394.12			3,239.63								(363.50)	(73)
396.00								29,366.75			(3,239.63)	(648)
TOTAL	5,398,454.32	606.50	5,455,990.00	0.00	5,275,665.44	0.00	6,237,695.02	30,918.75	5,489,308.89	(2,522.00)	(27,828,110.42)	(5,565,623)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1883	866	866			0.0
1884	2,319	2,319			0.0
1885	952	952			0.0
1886	9,401	9,401			0.0
1887	6,698	6,698			0.0
1888	7,418	7,418			0.0
1889	7,449	7,449			0.0
1890	5,619	5,619			0.0
1891	8,617	8,617			0.0
1892	2,295	2,295			0.0
1893	1,132	1,132			0.0
1894	3,312	3,313	1-	1-	0.0
1895	1,502	1,502		1-	0.0
1896	4,809	4,809		1-	0.0
1897	2,713	2,713		1-	0.0
1898	3,450	3,450		1-	0.0
1899	2,675	2,675		1-	0.0
1900	9,382	9,382		1-	0.0
1901	319,439	252,755	66,684	66,683	0.0
1902	24,731	21,198	3,533	70,216	0.0
1903	38,111	33,146	4,965	75,181	0.0
1904	23,899	20,608	3,291	78,472	0.0
1905	35,533	30,548	4,985	83,457	0.0
1906	23,547	19,587	3,960	87,417	0.0
1907	38,583	30,570	8,013	95,430	0.0
1908	20,461	17,139	3,322	98,752	0.0
1909	20,430	17,138	3,292	102,044	0.0
1910	16,225	12,807	3,418	105,462	0.0
1911	16,711	13,204	3,507	108,969	0.0
1912	12,231	9,781	2,450	111,419	0.0
1913	27,091	21,608	5,483	116,902	0.0
1914	27,156	22,089	5,067	121,969	0.0
1915	21,036	18,288	2,748	124,717	0.0
1916	17,251	13,442	3,809	128,526	0.0
1917	17,662	13,901	3,761	132,287	0.0
1918	4,447	3,704	743	133,030	0.0
1919	10,857	8,483	2,374	135,404	0.0
1920	12,518	10,023	2,495	137,899	0.0
1921	17,119	13,375	3,744	141,643	0.0
1922	53,449	40,840	12,609	154,252	0.0
1923	31,811	25,808	6,003	160,255	0.0
1924	53,835	40,728	13,107	173,362	0.0
1925	65,878	51,429	14,449	187,811	0.0
1926	87,924	65,922	22,002	209,813	0.0
1927	59,575	45,138	14,437	224,250	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST PCT OF		COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1928	98,904	74,381	24,523	248,773	0.0
1929	132,548	100,325	32,223	280,996	0.0
1930	130,408	95,624	34,784	315,780	0.0
1931	136,343	99,199	37,144	352,924	0.0
1932	26,843	20,167	6,676	359,600	0.0
1933	27,088	20,710	6,378	365,978	0.0
1934	32,871	25,448	7,423	373,401	0.0
1935	26,689	19,229	7,460	380,861	0.0
1936	37,822	28,254	9,568	390,429	0.0
1937	57,120	43,005	14,115	404,544	0.0
1938	49,371	39,457	9,914	414,458	0.0
1939	65,247	49,524	15,723	430,181	0.0
1940	106,748	80,635	26,113	456,294	0.0
1941	173,922	126,638	47,284	503,578	0.0
1942	101,401	75,908	25,493	529,071	0.0
1943	50,934	38,333	12,601	541,672	0.0
1944	26,983	21,477	5,506	547,178	0.0
1945	21,716	16,920	4,796	551,974	0.0
1946	82,622	61,445	21,177	573,151	0.0
1947	91,785	68,467	23,318	596,469	0.0
1948	237,713	173,085	64,628	661,097	0.0
1949	544,474	386,928	157,546	818,643	0.0
1950	1,032,674	729,031	303,643	1,122,286	0.0
1951	729,646	521,226	208,420	1,330,706	0.0
1952	1,730,305	1,200,529	529,776	1,860,482	0.1
1953	1,113,342	781,318	332,024	2,192,506	0.1
1954	1,563,650	1,086,032	477,618	2,670,124	0.1
1955	4,325,474	2,981,349	1,344,125	4,014,249	0.1
1956	2,658,386	1,820,755	837,631	4,851,880	0.1
1957	3,544,644	2,425,637	1,119,007	5,970,887	0.2
1958	4,234,619	2,890,228	1,344,391	7,315,278	0.2
1959	3,549,345	2,406,159	1,143,186	8,458,464	0.2
1960	3,773,711	2,560,908	1,212,803	9,671,267	0.3
1961	3,978,006	2,688,367	1,289,639	10,960,906	0.3
1962	3,700,008	2,475,862	1,224,146	12,185,052	0.3
1963	4,639,250	3,080,680	1,558,570	13,743,622	0.4
1964	4,914,273	3,279,621	1,634,652	15,378,274	0.4
1965	4,045,972	2,681,185	1,364,787	16,743,061	0.5
1966	5,382,619	3,535,707	1,846,912	18,589,973	0.5
1967	5,210,194	3,399,005	1,811,189	20,401,162	0.6
1968	4,668,625	2,979,376	1,689,249	22,090,411	0.6
1969	3,856,574	2,397,054	1,459,520	23,549,931	0.7
1970	3,772,382	2,720,743	1,051,639	24,601,570	0.7
1971	5,559,710	3,590,714	1,968,996	26,570,566	0.7
1972	3,047,483	1,843,287	1,204,196	27,774,762	0.8

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST PCT OF COL 4		TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1973	3,323,828	1,720,306	1,603,522	29,378,284	0.8
1974	2,887,275	1,309,274	1,578,001	30,956,285	0.9
1975	2,867,652	1,303,216	1,564,436	32,520,721	0.9
1976	2,580,861	1,415,841	1,165,020	33,685,741	0.9
1977	6,003,168	3,255,997	2,747,171	36,432,912	1.0
1978	5,831,806	3,110,024	2,721,782	39,154,694	1.1
1979	7,317,114	3,922,387	3,394,727	42,549,421	1.2
1980	9,952,792	5,313,310	4,639,482	47,188,903	1.3
1981	11,590,697	6,206,615	5,384,082	52,572,985	1.5
1982	10,243,930	5,291,990	4,951,940	57,524,925	1.6
1983	9,100,557	4,623,733	4,476,824	62,001,749	1.7
1984	10,580,526	5,343,610	5,236,916	67,238,665	1.9
1985	10,748,208	5,435,193	5,313,015	72,551,680	2.0
1986	12,164,009	6,016,243	6,147,766	78,699,446	2.2
1987	13,036,706	6,468,368	6,568,338	85,267,784	2.4
1988	15,262,656	7,381,405	7,881,251	93,149,035	2.6
1989	14,275,043	6,816,781	7,458,262	100,607,297	2.8
1990	12,623,481	5,968,063	6,655,418	107,262,715	3.0
1991	12,450,183	5,795,001	6,655,182	113,917,897	3.2
1992	13,909,177	6,330,215	7,578,962	121,496,859	3.4
1993	15,007,767	6,659,019	8,348,748	129,845,607	3.7
1994	18,049,773	7,704,030	10,345,743	140,191,350	3.9
1995	17,147,156	7,108,548	10,038,608	150,229,958	4.2
1996	18,987,637	8,077,412	10,910,225	161,140,183	4.5
1997	19,533,704	7,654,350	11,879,354	173,019,537	4.9
1998	19,024,244	7,501,970	11,522,274	184,541,811	5.2
1999	18,119,716	7,079,465	11,040,251	195,582,062	5.5
2000	19,939,515	8,340,554	11,598,961	207,181,023	5.8
2001	19,886,443	7,484,804	12,401,639	219,582,662	6.2
2002	16,352,773	6,184,932	10,167,841	229,750,503	6.5
2003	19,976,257	7,266,052	12,710,205	242,460,708	6.8
2004	27,664,948	9,251,860	18,413,088	260,873,796	7.3
2005	32,632,693	9,977,913	22,654,780	283,528,576	8.0
2006	21,307,136	6,469,608	14,837,528	298,366,104	8.4
2007	53,916,549	15,362,731	38,553,818	336,919,922	9.5
2008	76,844,307	21,127,884	55,716,423	392,636,345	11.1
2009	51,932,811	13,522,537	38,410,274	431,046,619	12.1
2010	66,235,974	16,647,117	49,588,857	480,635,476	13.5
2011	121,481,850	34,105,720	87,376,130	568,011,606	16.0
2012	132,324,191	33,090,287	99,233,904	667,245,510	18.8
2013	159,487,710	32,424,942	127,062,768	794,308,278	22.4
2014	179,048,978	36,236,280	142,812,698	937,120,976	26.4
2015	180,457,022	33,075,606	147,381,416	1,084,502,392	30.5
2016	215,946,248	33,808,551	182,137,697	1,266,640,089	35.7
2017	256,239,599	37,255,187	218,984,412	1,485,624,501	41.8

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
2018	231,401,709	30,687,642	200,714,067	1,686,338,568	47.5
2019	325,557,907	36,894,263	288,663,644	1,975,002,212	55.6
2020	315,047,101	30,432,738	284,614,363	2,259,616,575	63.6
2021	317,158,289	25,046,742	292,111,547	2,551,728,122	71.9
2022	358,009,610	20,300,403	337,709,207	2,889,437,329	81.4
2023	416,316,506	14,928,108	401,388,398	3,290,825,727	92.7
2024	263,743,487	3,725,975	260,017,512	3,550,843,239	100.0
SUBTOTAL	4,275,997,843	725,154,604	3,550,843,237		
AMORTIZABLE PLANT	67,326,799	34,926,322	32,137,294		
NONDEPRECIABLE PLANT	3,533,173	234,685	3,298,488		
TOTAL	4,346,857,816	760,315,611	3,586,279,019		

UTILITY PLANT IN SERVICE

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.20 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1972	1,896.43	1,858	1,895	1	1.08	1
1973	35.65	35	36			
	1,932.08	1,893	1,931	1		1
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0 0.05						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351.20 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	121,676	122,631	1,616	1.07	1,510
1971	44,955.88	44,012	44,357	599	1.07	560
1972	14,771.99	14,457	14,570	202	1.07	189
1973	1,046.90	1,024	1,032	15	1.07	14
1996	107,318.16	103,380	104,191	3,127	1.08	2,895
1997	932.86	898	905	28	1.07	26
1998	7,804.72	7,505	7,564	241	1.05	230
2001	87,639.68	83,731	84,388	3,252	1.09	2,983
2003	212,167.85	201,750	203,333	8,835	1.11	7,959
2004	195,419.81	185,532	186,988	8,432	1.09	7,736
2008	670,893.34	628,895	633,831	37,062	1.10	33,693
2009	11,299.51	10,556	10,639	661	1.09	606
2012	59,116.96	54,394	54,821	4,296	1.08	3,978
2013	744,499.18	679,951	685,288	59,211	1.08	54,825
2014	847,869.30	768,339	774,369	73,500	1.08	68,056
2015	51,937.15	46,562	46,927	5,010	1.09	4,596
2016	9,550.22	8,464	8,530	1,020	1.08	944
2018	29,388.01	25,136	25,334	4,054	1.09	3,719
2019	29,178.67	24,323	24,514	4,665	1.08	4,319
2021	44,803.07	34,014	34,281	10,522	1.08	9,743
2022	0.01					
	3,294,840.04	3,044,599	3,068,493	226,347		208,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1						6.33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	319,911	288,442	37,818	1.08	35,017
1971	246,359.45	241,477	217,724	28,635	1.08	26,514
1972	166,322.06	162,964	146,934	19,388	1.08	17,952
2020	162,265.00	130,304	117,486	44,779	1.08	41,462
2021	225,565.56	171,263	154,416	71,150	1.08	65,880
	1,126,771.92	1,025,919	925,002	201,770		186,825
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1						16.58

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.02 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	62,707.48	61,365	43,455	19,252	1.05	18,335
1971	60,755.98	59,430	42,084	18,672	1.06	17,615
1972	41,639.07	40,720	28,835	12,804	1.06	12,079
1978	2,281.54	2,235	1,583	699	0.98	699
2020	378,618.34	304,031	215,294	163,324	1.08	151,226
2021	526,319.67	399,582	282,957	243,363	1.08	225,336
2022	0.01					
	1,072,322.09	867,363	614,208	458,114		425,290
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1						39.66

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.10 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	202,914	206,932	9	1.08	8
	206,940.78	202,914	206,932	9		8
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	254,759	259,456	871	1.07	814
1972	55,004.25	53,811	54,803	201	1.07	188
1973	54,831.76	53,625	54,614	218	1.07	204
1984	13,885.22	13,524	13,773	112	1.08	104
1989	3,477.25	3,374	3,436	41	1.08	38
	387,525.49	379,093	386,082	1,443		1,348
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1						0.35

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1950	5,342.87	5,247	5,343			
1952	23,888.55	23,457	23,889			
1957	363.93	357	364			
1967	1,175.28	1,151	1,172	3	1.06	3
1969	2,168.00	2,122	2,161	7	1.07	7
1970	490,166.55	479,584	488,454	1,713	1.07	1,601
1971	21,258.89	20,794	21,179	80	1.07	75
1972	4,125.93	4,034	4,109	17	1.07	16
1979	1,860.35	1,817	1,851	9	1.09	8
1987	19,667.77	19,133	19,487	181	1.05	172
1991	11,137.86	10,794	10,994	144	1.07	135
1993	1,506.99	1,458	1,485	22	1.05	21
2013	280,679.09	256,344	261,084	19,595	1.08	18,144
2017	84,295.52	73,582	74,942	9,354	1.08	8,661
	947,637.58	899,874	916,514	31,124		28,843
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1 3.04						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 42-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	56,228.75	54,767	56,229			
1975	2,685.09	2,612	2,685			
1981	13,738.52	13,421	13,739			
1986	29,489.73	28,661	29,490			
1987	2,334.83	2,271	2,334			
	104,476.92	101,732	104,477			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1920	1,634.55	1,448	1,328	307	8.54	36
1953	2.00	1	1	1	19.64	
1957	3,252.89	2,310	2,118	1,135	21.73	52
1961	830.30	565	518	312	24.00	13
1962	323.97	218	200	124	24.59	5
1963	5,684.12	3,775	3,461	2,223	25.19	88
1964	3,704.51	2,430	2,228	1,477	25.81	57
1965	1,137.81	737	676	462	26.43	17
1966	2,376.11	1,519	1,393	983	27.06	36
1967	11,417.90	7,201	6,603	4,815	27.70	174
1968	1,994.09	1,241	1,138	856	28.34	30
1969	12,188.98	7,476	6,855	5,334	29.00	184
1970	8,052.25	4,867	4,463	3,589	29.67	121
1971	20,628.93	12,284	11,264	9,365	30.34	309
1972	11,627.89	6,819	6,253	5,375	31.02	173
1973	5,483.64	3,165	2,902	2,582	31.71	81
1974	16,629.52	9,443	8,659	7,971	32.41	246
1975	25,260.98	14,109	12,937	12,324	33.11	372
1976	24,345.48	15,087	13,834	10,511	29.71	354
1977	54,299.74	32,955	30,218	24,082	30.71	784
1978	21,191.48	12,689	11,635	9,556	31.10	307
1979	36,560.99	21,586	19,793	16,768	31.51	532
1980	22,946.84	13,250	12,149	10,798	32.51	332
1981	39,985.17	22,744	20,855	19,130	32.92	581
1982	62,650.36	35,078	32,164	30,486	33.34	914
1983	40,130.50	21,939	20,117	20,014	34.34	583
1984	44,787.52	24,073	22,073	22,715	34.77	653
1985	66,040.22	34,882	31,985	34,055	35.21	967
1986	39,814.42	20,496	18,794	21,020	36.21	581
1987	63,884.90	32,268	29,588	34,297	36.66	936
1988	98,844.45	48,958	44,891	53,953	37.11	1,454
1989	131,102.83	63,152	57,906	73,197	38.11	1,921
1990	83,991.22	39,602	36,313	47,678	38.58	1,236
1991	49,174.56	22,679	20,795	28,380	39.04	727
1992	13,465.78	6,025	5,525	7,941	40.04	198
1993	43,267.14	18,895	17,326	25,941	40.53	640
1994	35,296.72	15,029	13,781	21,516	41.01	525
1995	19,271.18	7,936	7,277	11,994	42.01	286
1996	46,023.19	18,441	16,909	29,114	42.50	685
1997	37,722.81	14,685	13,465	24,258	43.01	564
1998	9,168.06	3,439	3,153	6,015	44.01	137
1999	6,027.94	2,191	2,009	4,019	44.51	90

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2000	14,218.67	4,999	4,584	9,635	45.03	214
2001	13,623.43	4,625	4,241	9,382	45.55	206
2002	3,026.59	984	902	2,125	46.55	46
2003	43,663.62	13,654	12,520	31,144	47.08	662
2004	45,205.64	13,566	12,439	32,767	47.61	688
2005	25,590.76	7,304	6,697	18,894	48.61	389
2006	32,821.94	8,947	8,204	24,618	49.15	501
2007	66,976.43	17,380	15,936	51,040	49.70	1,027
2008	16,456.19	4,052	3,715	12,741	50.25	254
2009	133,402.95	31,056	28,476	104,927	50.81	2,065
2010	80,507.25	17,526	16,070	64,437	51.81	1,244
2011	76,852.69	15,670	14,368	62,485	52.38	1,193
2012	208,077.90	39,535	36,251	171,827	52.94	3,246
2013	199,508.04	35,074	32,161	167,347	53.52	3,127
2014	75,477.27	12,190	11,178	64,299	54.10	1,189
2015	135,848.29	19,956	18,298	117,550	54.69	2,149
2016	172,118.26	22,737	20,849	151,269	55.28	2,736
2017	345,514.12	40,736	37,353	308,161	55.48	5,554
2018	193,139.07	19,835	18,187	174,952	56.08	3,120
2019	231,601.40	20,335	18,646	212,955	56.31	3,782
2020	224,281.44	16,148	14,807	209,474	56.93	3,680
2021	2,659,446.60	150,791	138,266	2,521,181	56.83	44,364
2022	475,517.56	19,306	17,703	457,815	57.11	8,016
2023	1,800,405.64	44,110	40,446	1,759,960	56.39	31,210
2024	538,055.52	4,466	4,095	533,961	54.49	9,799
	9,033,561.21	1,212,669	1,111,944	7,921,617		148,442

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.4 1.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	866	866			
1884	2,319.40	2,319	2,319			
1885	952.00	952	952			
1886	9,401.15	9,355	9,401			
1887	4,690.00	4,637	4,690			
1888	6,579.75	6,486	6,580			
1889	6,551.18	6,445	6,551			
1890	1,679.50	1,651	1,680			
1891	8,350.23	8,195	8,350			
1892	1,354.95	1,328	1,355			
1893	650.85	637	651			
1894	1,616.78	1,581	1,617			
1895	1,133.20	1,107	1,133			
1896	4,260.56	4,156	4,261			
1897	2,267.65	2,209	2,268			
1898	1,633.73	1,589	1,634			
1899	934.25	908	934			
1900	8,185.42	7,943	8,185			
1901	15,227.76	14,756	15,228			
1902	7,330.74	7,092	7,331			
1903	15,446.32	14,925	15,446			
1904	8,443.31	8,147	8,443			
1905	13,211.32	12,728	13,211			
1906	5,826.89	5,604	5,827			
1907	4,318.72	4,148	4,319			
1908	5,084.82	4,876	5,085			
1909	5,578.23	5,340	5,578			
1910	944.58	903	945			
1911	1,805.52	1,722	1,806			
1912	1,590.08	1,514	1,590			
1913	4,199.64	3,992	4,200			
1914	6,522.34	6,188	6,522			
1915	9,299.36	8,808	9,299			
1916	2,131.53	2,015	2,132			
1917	2,947.27	2,780	2,947			
1918	969.85	913	970			
1919	713.16	670	713			
1920	1,116.43	1,046	1,115	1	5.02	
1921	2,386.50	2,232	2,380	6	5.19	1
1922	5,478.84	5,111	5,449	30	5.37	6
1923	5,748.64	5,351	5,705	44	5.54	8
1924	2,962.36	2,751	2,933	29	5.72	5

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1925	8,085.67	7,487	7,982	104	5.92	18
1926	3,690.49	3,408	3,633	57	6.12	9
1927	3,441.21	3,169	3,378	63	6.32	10
1928	3,616.30	3,322	3,542	74	6.52	11
1929	9,736.71	8,916	9,505	232	6.74	34
1930	3,705.73	3,383	3,607	99	6.97	14
1931	4,695.61	4,274	4,557	139	7.19	19
1932	2,031.20	1,843	1,965	66	7.43	9
1933	2,540.95	2,297	2,449	92	7.68	12
1934	4,020.82	3,622	3,861	160	7.93	20
1935	866.62	778	829	38	8.19	5
1936	4,994.63	4,466	4,761	234	8.47	28
1937	3,607.79	3,213	3,425	183	8.75	21
1938	1,245.49	1,105	1,178	67	9.04	7
1939	956.06	844	900	56	9.34	6
1940	13,850.45	12,178	12,983	867	9.66	90
1941	4,887.61	4,278	4,561	327	9.98	33
1942	8,169.68	7,116	7,586	584	10.32	57
1943	1,693.42	1,468	1,565	128	10.67	12
1944	978.40	843	899	79	11.03	7
1945	1,004.81	862	919	86	11.41	8
1946	344.00	293	312	32	11.80	3
1947	142.29	121	129	13	12.21	1
1948	3,080.71	2,594	2,765	316	12.63	25
1949	16,198.32	13,554	14,450	1,748	13.06	134
1950	20,911.66	17,378	18,527	2,385	13.52	176
1951	11,956.42	9,865	10,517	1,439	13.99	103
1952	8,038.39	6,583	7,018	1,020	14.48	70
1953	5,949.87	4,836	5,156	794	14.98	53
1954	21,585.01	17,403	18,553	3,032	15.50	196
1955	32,149.56	25,700	27,399	4,751	16.05	296
1956	51,702.96	40,968	43,676	8,027	16.61	483
1957	19,916.61	15,637	16,671	3,246	17.19	189
1958	63,499.25	49,378	52,642	10,857	17.79	610
1959	28,371.09	21,839	23,283	5,088	18.42	276
1960	26,305.63	20,038	21,363	4,943	19.06	259
1961	15,768.03	11,881	12,666	3,102	19.72	157
1962	18,087.78	13,473	14,364	3,724	20.41	182
1963	27,374.57	20,151	21,483	5,892	21.11	279
1964	40,027.79	29,100	31,024	9,004	21.84	412
1965	17,574.04	12,614	13,448	4,126	22.58	183
1966	18,597.25	13,169	14,040	4,557	23.35	195

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1967	96,910.77	67,681	72,155	24,756	24.13	1,026
1968	82,637.79	56,886	60,647	21,991	24.93	882
1969	46,057.56	31,233	33,298	12,760	25.75	496
1970	45,097.36	30,108	32,098	12,999	26.59	489
1971	54,600.87	35,866	38,237	16,364	27.45	596
1972	80,822.88	52,212	55,664	25,159	28.32	888
1973	31,060.02	19,723	21,027	10,033	29.20	344
1974	42,716.26	26,644	28,405	14,311	30.10	475
1975	53,203.52	32,574	34,727	18,477	31.02	596
1976	46,796.87	29,000	30,917	15,880	29.71	535
1977	50,016.13	30,355	32,362	17,654	30.71	575
1978	27,600.77	16,398	17,482	10,119	31.71	319
1979	28,400.77	16,640	17,740	10,661	32.10	332
1980	24,054.08	13,783	14,694	9,360	33.10	283
1981	55,235.53	30,937	32,982	22,254	34.10	653
1982	47,534.94	26,011	27,731	19,804	35.10	564
1983	27,148.25	14,505	15,464	11,684	36.10	324
1984	30,306.87	15,802	16,847	13,460	37.10	363
1985	72,105.59	36,666	39,090	33,016	38.10	867
1986	17,533.91	8,690	9,264	8,270	39.10	212
1987	27,416.83	13,234	14,109	13,308	40.10	332
1988	11,339.22	5,327	5,679	5,660	41.10	138
1989	70,129.19	32,042	34,160	35,969	42.10	854
1990	44,760.66	19,874	21,188	23,573	43.10	547
1991	35,224.46	15,185	16,189	19,035	44.10	432
1992	54,141.31	22,642	24,139	30,002	45.10	665
1993	58,993.43	23,910	25,491	33,502	46.10	727
1994	184,531.84	72,410	77,197	107,335	47.10	2,279
1995	584,928.49	221,980	236,653	348,275	48.10	7,241
1996	126,940.88	46,537	49,613	77,328	49.10	1,575
1997	68,030.65	24,062	25,653	42,378	50.10	846
1998	40,132.45	13,677	14,581	25,551	51.10	500
2000	15,568.19	4,904	5,228	10,340	53.10	195
2001	39,714.12	11,998	12,791	26,923	54.10	498
2002	181,571.19	52,510	55,982	125,589	55.10	2,279
2003	1,938.28	536	571	1,367	56.10	24
	3,233,313.87	1,783,965	1,896,227	1,337,087		34,683

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 1.07

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. 0						
1913	430.94	401	389	42	4.12	10
1914	264.24	244	236	28	4.57	6
1925	211.96	179	173	39	9.24	4
1928	563.20	465	451	112	10.44	11
1929	4,189.96	3,433	3,326	864	10.84	80
1930	4,437.35	3,606	3,494	943	11.24	84
1931	1,147.03	925	896	251	11.63	22
1932	1,627.26	1,301	1,261	366	12.03	30
1933	1,875.00	1,487	1,441	434	12.42	35
1934	1,102.49	867	840	262	12.82	20
1935	15.51	12	12	4	13.22	
1936	1,998.78	1,545	1,497	502	13.61	37
1938	618.55	470	455	164	14.41	11
1939	4,103.04	3,090	2,994	1,109	14.81	75
1940	554.29	414	401	153	15.22	10
1941	897.54	664	643	255	15.62	16
1942	116.21	85	82	34	16.03	2
1943	181.83	132	128	54	16.44	3
1945	639.53	456	442	198	17.26	11
1946	1,024.41	723	701	323	17.68	18
1947	2,307.10	1,611	1,561	746	18.10	41
1948	6,715.12	4,642	4,498	2,217	18.52	120
1949	1,156.73	792	767	390	18.94	21
1950	5,042.16	3,414	3,308	1,734	19.37	90
1951	7,765.78	5,203	5,041	2,725	19.80	138
1952	15,602.82	10,342	10,020	5,583	20.23	276
1953	22,140.86	14,513	14,061	8,080	20.67	391
1954	12,486.51	8,093	7,841	4,646	21.11	220
1955	12,140.88	7,780	7,538	4,603	21.55	214
1956	22,115.23	14,006	13,570	8,545	22.00	388
1957	27,692.39	17,331	16,792	10,900	22.45	486
1958	34,787.56	21,505	20,836	13,952	22.91	609
1959	21,123.27	12,899	12,498	8,625	23.36	369
1960	25,160.28	15,172	14,700	10,460	23.82	439
1961	35,273.82	20,994	20,341	14,933	24.29	615
1962	32,249.38	18,941	18,352	13,897	24.76	561
1963	19,927.14	11,548	11,189	8,738	25.23	346
1964	40,470.81	23,129	22,409	18,062	25.71	703
1965	27,828.79	15,682	15,194	12,635	26.19	482
1966	27,208.84	15,115	14,645	12,564	26.67	471
1967	18,571.27	10,165	9,849	8,722	27.16	321
1968	8,481.65	4,573	4,431	4,051	27.65	147

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. 0						
1969	15,585.00	8,276	8,019	7,566	28.14	269
1970	5,033.19	2,631	2,549	2,484	28.64	87
1971	20,648.66	10,617	10,287	10,362	29.15	355
1972	10,177.69	5,148	4,988	5,190	29.65	175
1973	12,609.98	6,271	6,076	6,534	30.16	217
1974	6,724.78	3,286	3,184	3,541	30.68	115
1975	16,872.99	8,099	7,847	9,026	31.20	289
1976	22,562.45	14,420	13,971	8,591	27.34	314
1977	14,410.77	9,087	8,804	5,607	27.77	202
1978	21,032.60	13,179	12,769	8,264	27.66	299
1979	29,714.20	18,354	17,783	11,931	28.11	424
1980	12,380.66	7,534	7,300	5,081	28.58	178
1981	27,705.54	16,601	16,085	11,621	29.04	400
1982	37,398.35	22,050	21,364	16,034	29.53	543
1983	11,742.20	6,857	6,644	5,098	29.50	173
1984	14,547.02	8,349	8,089	6,458	30.01	215
1985	12,792.93	7,211	6,987	5,806	30.51	190
1986	26,393.61	14,701	14,244	12,150	30.55	398
1987	3,272.42	1,788	1,732	1,540	31.08	50
1988	16,513.79	8,840	8,565	7,949	31.61	251
1989	14,462.96	7,632	7,395	7,068	31.70	223
1990	8,288.97	4,279	4,146	4,143	32.25	128
1991	15,500.94	7,873	7,628	7,873	32.38	243
1992	129.79	65	63	67	32.52	2
1993	21,326.29	10,386	10,063	11,263	33.10	340
1995	13,604.01	6,363	6,165	7,439	33.48	222
1996	11,828.32	5,411	5,243	6,585	33.70	195
1997	8,754.75	3,889	3,768	4,987	34.31	145
1998	59,658.50	25,844	25,040	34,618	34.56	1,002
1999	2,550.99	1,076	1,043	1,508	34.83	43
2000	20,323.55	8,385	8,124	12,200	34.76	351
2001	26,614.83	10,657	10,325	16,290	35.06	465
2002	14,721.25	5,709	5,531	9,190	35.39	260
2003	62,637.02	23,608	22,873	39,764	35.40	1,123
2004	25,048.70	9,103	8,820	16,229	35.76	454
2005	48,475.82	17,034	16,504	31,972	35.83	892
2006	54,846.16	18,587	18,009	36,837	35.93	1,025
2007	94,487.25	30,774	29,817	64,670	36.06	1,793
2008	346,196.17	107,979	104,619	241,577	36.22	6,670
2009	94,413.46	28,239	27,360	67,053	36.13	1,856
2010	139,758.47	39,691	38,456	101,302	36.35	2,787
2011	199,439.56	53,789	52,115	147,325	36.33	4,055

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. 0						
2012	228,719.76	58,507	56,687	172,033	36.13	4,762
2013	220,809.82	52,950	51,303	169,507	36.20	4,683
2014	340,293.95	76,566	74,184	266,110	35.88	7,417
2015	877,803.55	182,671	176,987	700,817	35.83	19,560
2016	386,902.15	74,247	71,937	314,965	35.44	8,887
2017	357,772.27	62,360	60,420	297,352	35.14	8,462
2018	165,117.37	25,857	25,053	140,064	34.57	4,052
2019	668,475.98	91,982	89,120	579,356	33.95	17,065
2020	289,730.40	34,043	32,984	256,746	33.18	7,738
2021	249,341.29	23,937	23,192	226,149	32.17	7,030
2022	297,826.96	21,741	21,064	276,763	30.70	9,015
2023	309,187.08	14,748	14,289	294,898	28.26	10,435
2024	102,950.50	1,977	1,916	101,034	23.46	4,307
	6,568,365.18	1,619,207	1,568,833	4,999,532		150,764
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.2						2.30

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.60 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1928	87.15	80	87			
1930	127.57	116	128			
1931	263.40	237	263			
1934	783.68	693	784			
1935	147.25	129	147			
1936	21.46	19	21			
1937	618.76	537	619			
1938	1,433.03	1,234	1,433			
1940	440.04	374	440			
1942	1,018.37	852	1,018			
1944	2,850.41	2,350	2,850			
1946	377.07	306	377			
1947	568.77	458	569			
1948	482.71	385	483			
1950	1,857.60	1,458	1,842	16	11.84	1
1951	3,131.90	2,436	3,077	55	12.22	5
1952	3,450.55	2,659	3,359	92	12.61	7
1953	4,259.74	3,253	4,109	151	13.00	12
1955	4,904.63	3,674	4,641	264	13.80	19
1956	2,507.83	1,860	2,350	158	14.21	11
1957	14,375.38	10,554	13,332	1,043	14.62	71
1958	1,667.93	1,212	1,531	137	15.04	9
1959	5,902.55	4,243	5,360	543	15.46	35
1960	1,345.00	956	1,208	137	15.89	9
1961	1,954.81	1,375	1,737	218	16.32	13
1963	3,416.99	2,348	2,966	451	17.20	26
1967	1,614.49	1,056	1,334	280	19.04	15
1970	2,450.11	1,538	1,943	507	20.48	25
1971	7,721.50	4,776	6,033	1,688	20.98	80
1972	1.00	1	1			
1980	3,885.67	2,589	3,271	615	22.25	28
1988	11,897.69	6,976	8,812	3,086	25.70	120
	85,565.04	60,734	76,125	9,440		486

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.4 0.57

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GETTYSBURG GARAGE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			
WARREN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	23,203.80	20,294	22,499	705	8.21	86
1959	530.28	463	513	17	8.22	2
1978	1,767.28	1,501	1,664	103	8.23	13
1985	19,951.17	16,436	18,222	1,729	8.43	205
1987	7,647.96	6,238	6,916	732	8.45	87
1995	8,147.09	6,327	7,014	1,133	8.46	134
1998	14,593.54	11,065	12,267	2,326	8.43	276
1999	5,204.23	3,915	4,340	864	8.37	103
2001	17,099.66	12,573	13,939	3,161	8.43	375
2006	4,558.44	3,123	3,462	1,096	8.47	129
2010	1,391.88	877	972	420	8.47	50
2012	15,971.90	9,500	10,532	5,440	8.46	643
2014	1,825.22	1,008	1,118	708	8.45	84
2015	307,188.01	161,980	179,578	127,610	8.44	15,120
	429,080.46	255,300	283,037	146,043		17,307

WASHINGTON SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2030
NET SALVAGE PERCENT.. 0

1928	539.04	504	539
1933	401.96	375	402
1937	77.17	72	77
1955	4,931.58	4,523	4,932
1957	17,943.97	16,427	17,944
1958	1,091.86	998	1,092

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1962	275.80	251	276			
1963	16,296.83	14,813	16,297			
1964	81,035.39	73,566	81,035			
1965	2,232.00	2,023	2,232			
1968	462.64	418	463			
1969	117.03	105	117	1	5.47	
1973	1,166.63	1,044	1,158	8	5.48	1
1976	1,998.47	1,800	1,997	1	5.34	
1978	1,705.03	1,527	1,694	11	5.40	2
1982	1,111.41	985	1,093	18	5.43	3
1984	4,760.67	4,195	4,655	106	5.45	19
1985	911.17	801	889	22	5.43	4
1987	180,447.17	157,314	174,552	5,895	5.50	1,072
1995	194,747.16	163,841	181,794	12,953	5.55	2,334
1996	41,750.41	34,999	38,834	2,916	5.48	532
1997	51,204.74	42,679	47,356	3,849	5.48	702
1998	27,872.99	23,045	25,570	2,303	5.53	416
2005	152,784.63	118,958	131,993	20,792	5.52	3,767
2008	7,810.00	5,847	6,488	1,322	5.51	240
2009	18,552.08	13,643	15,138	3,414	5.55	615
2010	53,922.43	38,948	43,216	10,707	5.54	1,933
2011	15,761.85	11,166	12,390	3,372	5.52	611
2013	84,100.56	56,650	62,857	21,243	5.53	3,841
2014	5,753.66	3,758	4,170	1,584	5.53	286
2015	24,136.62	15,206	16,872	7,264	5.53	1,314
2016	66,122.84	39,905	44,278	21,845	5.53	3,950
2017	111,228.56	63,689	70,668	40,561	5.54	7,321
2018	278,460.93	149,561	165,949	112,512	5.53	20,346
2019	255,688.85	126,592	140,463	115,226	5.52	20,874
2020	1,614.46	717	796	819	5.52	148
2022	61,096.68	18,616	20,656	40,441	5.51	7,340
2023	195,486.52	40,036	44,423	151,064	5.50	27,466
2024	71,653.25	5,560	6,169	65,484	5.45	12,015
	2,037,255.04	1,255,157	1,391,521	645,734		117,152

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1958	20,999.60	21,000	21,000			
1959	135.56	136	136			
1960	720.61	721	721			
1964	300.54	301	301			
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			
BRADFORD OFFICE (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. 0						
2018	1,853,669.43	277,124	307,490	1,546,179	36.50	42,361
	1,853,669.43	277,124	307,490	1,546,179		42,361
MONACA OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2018	30,043.00	4,413	4,897	25,146	37.25	675
2019	7,175,759.54	917,062	1,017,551	6,158,209	36.96	166,618
2021	194,631.42	16,758	18,594	176,037	36.27	4,854
2022	246,880.68	15,702	17,423	229,458	35.60	6,445
2023	125,318.19	4,912	5,450	119,868	34.69	3,455
2024	41,063.98	579	642	40,422	32.11	1,259
	7,813,696.81	959,426	1,064,557	6,749,140		183,306
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	1,131	1,202			
1949	338.10	316	338			

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1979	85,249.40	77,432	85,249			
1983	5,480.40	4,948	5,480			
1991	1,625.41	1,429	1,588	37	4.60	8
1998	249,117.92	212,572	236,290	12,828	4.54	2,826
2000	1,971.28	1,661	1,846	125	4.57	27
2007	8,637.28	6,845	7,609	1,029	4.56	226
2010	8,908.99	6,769	7,524	1,385	4.56	304
2013	76,855.87	54,929	61,058	15,798	4.56	3,464
2014	4,037.54	2,809	3,122	915	4.55	201
2015	4,344.34	2,929	3,256	1,089	4.55	239
2016	18,864.29	12,241	13,607	5,257	4.55	1,155
2017	23,434.00	14,529	16,150	7,284	4.55	1,601
2019	76,365.58	41,528	46,162	30,204	4.54	6,653
2020	9,024.62	4,448	4,944	4,080	4.54	899
2021	19,599.83	8,410	9,348	10,251	4.55	2,253
	595,056.76	454,926	504,775	90,282		19,856

JEANNETTE SERVICE CENTER AND SHOP
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2056
NET SALVAGE PERCENT.. 0

1981	593,681.70	363,452	403,278	190,404	27.50	6,924
1986	14,531.65	8,430	9,354	5,178	27.81	186
1987	10,690.59	6,120	6,791	3,900	27.94	140
1988	10,177.82	5,782	6,416	3,762	27.69	136
1996	13,173.84	6,588	7,310	5,864	28.40	206
1997	7,912.22	3,883	4,308	3,604	28.45	127
1998	1,295.01	626	695	600	28.23	21
2000	4,625.10	2,134	2,368	2,257	28.49	79
2001	21,352.86	9,649	10,706	10,647	28.40	375
2006	122,192.82	47,936	53,189	69,004	28.53	2,419
2009	23,195.60	8,118	9,008	14,188	28.63	496
2010	83,513.69	28,052	31,126	52,388	28.50	1,838
2011	18,227.69	5,820	6,458	11,770	28.60	412
2012	765,942.75	232,081	257,512	508,431	28.57	17,796
2013	4,362.13	1,245	1,381	2,981	28.58	104
2014	19,291.38	5,164	5,730	13,562	28.49	476
2015	1,097,306.34	272,790	302,682	794,625	28.46	27,921

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANNETTE SERVICE CENTER AND SHOP INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 6-2056 NET SALVAGE PERCENT.. 0						
2017	85,442.06	17,678	19,615	65,827	28.43	2,315
2018	13,532.30	2,501	2,775	10,757	28.31	380
2019	64,838.38	10,465	11,612	53,227	28.14	1,892
2020	37,894.59	5,154	5,719	32,176	28.05	1,147
2021	4,485.00	490	544	3,941	27.83	142
	3,017,665.52	1,044,158	1,158,574	1,859,092		65,532

MONACA TRAINING CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2071
NET SALVAGE PERCENT.. 0

1931	4,005.57	2,858	3,171	834	25.52	33
1948	244.11	157	174	70	30.90	2
1950	56.50	36	40	17	31.51	1
1951	94.17	59	65	29	31.81	1
2016	1,247,550.71	221,565	245,844	1,001,707	38.98	25,698
2018	222,060.92	31,621	35,086	186,975	38.63	4,840
2019	18,005.40	2,224	2,468	15,538	38.44	404
2021	11,191,533.86	928,897	1,030,683	10,160,851	37.74	269,233
2024	12,037.83	164	182	11,856	33.21	357
	12,695,589.07	1,187,581	1,317,713	11,377,876		300,569

UNIONTOWN OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2071
NET SALVAGE PERCENT.. 0

2021	11,414,704.77	947,420	1,051,236	10,363,469	37.74	274,602
	11,414,704.77	947,420	1,051,236	10,363,469		274,602

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRIDGEVILLE OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2019	157,636.16	22,116	24,539	133,097	33.19	4,010
2020	3,516.00	416	462	3,054	32.90	93
2021	5,800.00	551	611	5,189	32.55	159
2023	6,113,772.48	265,338	294,413	5,819,359	31.26	186,160
2024	6,709.94	103	114	6,596	29.30	225
	6,287,434.58	288,524	320,140	5,967,295		190,647

OTHER BUILDINGS
SURVIVOR CURVE.. IOWA 38-S1.5
NET SALVAGE PERCENT.. 0

1919	142.68	143	143			
1953	2,600.92	2,518	2,601			
1954	2,263.57	2,177	2,264			
1955	7,045.40	6,727	7,045			
1956	294.53	279	295			
1961	5,869.31	5,369	5,869			
1966	2,114.98	1,864	2,070	45	4.51	10
1969	1,259.56	1,084	1,204	56	5.31	11
1971	106,649.53	90,231	100,182	6,468	5.85	1,106
1972	9,337.50	7,831	8,695	643	6.13	105
1975	5,381.53	4,390	4,874	507	7.00	72
1976	6,723.83	5,892	6,542	182	6.83	27
1984	43,036.41	35,135	39,010	4,027	9.09	443
1985	3,259.62	2,634	2,924	335	9.37	36
1987	14,383.92	11,356	12,608	1,776	9.98	178
1989	3,973.21	3,053	3,390	584	10.67	55
1990	32,260.00	24,427	27,121	5,139	11.04	465
1993	8,113.24	5,863	6,510	1,604	12.06	133
1994	15,147.02	10,735	11,919	3,228	12.50	258
1995	27,857.47	19,422	21,564	6,294	12.78	492
1996	2,392.16	1,631	1,811	581	13.25	44
1997	1,337.50	891	989	348	13.74	25
1998	56,879.39	37,114	41,207	15,672	14.07	1,114
1999	27,416.01	17,420	19,341	8,075	14.58	554
2000	192,645.29	119,479	132,655	59,990	14.95	4,013
2001	10,788.71	6,493	7,209	3,580	15.49	231
2004	9,680.31	5,297	5,881	3,799	16.90	225
2007	18,396.12	8,907	9,889	8,507	18.55	459

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 38-S1.5						
NET SALVAGE PERCENT.. 0						
2008	208,679.85	96,619	107,274	101,405	19.04	5,326
2010	21,628.69	8,980	9,970	11,658	20.31	574
2011	45,764.94	17,867	19,837	25,928	20.95	1,238
2012	5,855.06	2,137	2,373	3,482	21.60	161
2013	612,757.25	207,786	230,701	382,056	22.25	17,171
2014	116,167.32	36,302	40,305	75,862	22.92	3,310
2015	309,088.24	87,905	97,599	211,489	23.70	8,924
2016	431,798.65	110,843	123,067	308,732	24.37	12,669
2017	62,675.61	14,271	15,845	46,831	25.16	1,861
2018	211,266.41	41,894	46,514	164,752	25.94	6,351
2019	547,609.83	92,272	102,448	445,162	26.74	16,648
2020	169,096.94	23,369	25,946	143,151	27.53	5,200
2021	124,256.14	13,333	14,803	109,453	28.43	3,850
2022	485,748.21	37,111	41,204	444,545	29.23	15,209
2023	837,170.74	37,505	41,641	795,530	30.23	26,316
2024	87,535.71	1,269	1,409	86,127	31.09	2,770
	4,894,349.31	1,267,825	1,406,749	3,487,600		137,634
	51,096,865.97	7,995,806	8,864,156	42,232,710		1,348,966
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.3 2.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.80 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2001	16,515.16	8,740	9,309	7,206	20.83	346
	16,515.16	8,740	9,309	7,206		346
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.8						2.10

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1901	304,211.47	292,980	237,527	66,684	2.40	27,785
1902	15,807.54	15,141	12,275	3,533	2.74	1,289
1903	21,804.43	20,771	16,840	4,964	3.08	1,612
1904	14,196.17	13,451	10,905	3,291	3.41	965
1905	21,143.51	19,930	16,158	4,986	3.73	1,337
1906	16,524.30	15,497	12,564	3,960	4.04	980
1907	32,937.77	30,743	24,924	8,014	4.33	1,851
1908	13,469.45	12,516	10,147	3,322	4.60	722
1909	13,177.38	12,194	9,886	3,291	4.85	679
1910	13,530.74	12,473	10,112	3,419	5.08	673
1911	13,738.30	12,620	10,231	3,507	5.29	663
1912	9,506.94	8,704	7,057	2,450	5.49	446
1913	20,914.71	19,087	15,474	5,441	5.68	958
1914	19,197.03	17,465	14,159	5,038	5.86	860
1915	10,384.34	9,420	7,637	2,747	6.03	456
1916	14,288.67	12,925	10,479	3,810	6.20	615
1917	13,995.81	12,625	10,235	3,761	6.36	591
1918	2,744.90	2,470	2,002	743	6.51	114
1919	8,714.92	7,820	6,340	2,375	6.66	357
1920	7,972.02	7,136	5,785	2,187	6.80	322
1921	13,540.23	12,091	9,802	3,738	6.94	539
1922	45,290.37	40,348	32,711	12,579	7.07	1,779
1923	21,333.71	18,965	15,375	5,959	7.19	829
1924	46,563.98	41,304	33,486	13,078	7.31	1,789
1925	50,654.55	44,834	36,348	14,307	7.43	1,926
1926	77,296.79	68,275	55,352	21,945	7.54	2,910
1927	50,370.07	44,400	35,996	14,374	7.65	1,879
1928	84,870.71	74,668	60,535	24,336	7.75	3,140
1929	108,046.32	94,877	76,919	31,127	7.85	3,965
1930	116,555.18	102,147	82,813	33,742	7.95	4,244
1931	123,528.91	108,064	87,610	35,919	8.04	4,468
1932	21,376.00	18,666	15,133	6,243	8.13	768
1933	19,946.04	17,385	14,094	5,852	8.22	712
1934	23,763.82	20,677	16,763	7,001	8.30	843
1935	23,566.11	20,470	16,596	6,970	8.38	832
1936	26,963.01	23,379	18,954	8,009	8.46	947
1937	42,871.38	37,113	30,088	12,783	8.53	1,499
1938	24,900.39	21,517	17,444	7,456	8.61	866
1939	36,828.13	31,770	25,757	11,071	8.68	1,275
1940	73,657.89	63,444	51,436	22,222	8.74	2,543
1941	141,234.33	121,436	98,451	42,783	8.81	4,856

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1942	66,887.77	57,419	46,551	20,337	8.87	2,293
1943	35,307.40	30,253	24,527	10,780	8.94	1,206
1944	12,639.59	10,812	8,766	3,874	9.00	430
1945	8,406.65	7,180	5,821	2,586	9.05	286
1946	52,651.04	44,887	36,391	16,260	9.11	1,785
1947	43,581.18	37,094	30,073	13,508	9.16	1,475
1948	155,590.92	132,181	107,163	48,428	9.22	5,252
1949	432,933.23	367,153	297,661	135,272	9.27	14,592
1950	864,410.32	731,749	593,248	271,162	9.32	29,095
1951	524,573.81	443,249	359,354	165,220	9.37	17,633
1952	1,350,584.66	1,139,259	923,628	426,957	9.41	45,373
1953	895,974.87	754,285	611,519	284,456	9.46	30,069
1954	1,253,042.00	1,052,981	853,680	399,362	9.50	42,038
1955	3,695,055.75	3,098,563	2,512,087	1,182,969	9.55	123,871
1956	2,106,318.28	1,762,841	1,429,182	677,136	9.59	70,609
1957	2,943,775.83	2,458,700	1,993,333	950,443	9.63	98,696
1958	3,471,764.81	2,893,647	2,345,956	1,125,809	9.67	116,423
1959	2,704,916.98	2,249,571	1,823,787	881,130	9.71	90,745
1960	3,041,203.95	2,523,530	2,045,893	995,311	9.75	102,083
1961	3,193,642.36	2,644,432	2,143,911	1,049,731	9.78	107,334
1962	2,820,460.46	2,329,813	1,888,841	931,619	9.82	94,870
1963	3,569,304.26	2,940,964	2,384,318	1,184,986	9.86	120,181
1964	3,548,772.21	2,917,197	2,365,049	1,183,723	9.89	119,689
1965	2,874,004.54	2,356,684	1,910,626	963,379	9.92	97,115
1966	4,017,686.91	3,286,066	2,664,101	1,353,586	9.95	136,039
1967	3,726,910.03	3,039,332	2,464,067	1,262,843	9.99	126,411
1968	2,922,425.99	2,376,721	1,926,871	995,555	10.02	99,357
1969	2,135,452.29	1,731,660	1,403,903	731,549	10.05	72,791
1970	1,040,765.89	841,470	682,202	358,564	10.08	35,572
1971	2,469,238.60	1,990,651	1,613,873	855,366	10.10	84,690
1972	910,830.11	731,916	593,384	317,446	10.13	31,337
1973	615,217.81	492,703	399,447	215,771	10.16	21,237
1974	1,343.82	1,073	870	474	10.18	47
1975	814.03	647	525	289	10.21	28
1976	259.38	215	174	85	10.06	8
1977	2,040.32	1,683	1,364	676	10.06	67
1978	175,486.56	144,180	116,891	58,596	10.08	5,813
1979	18,317.33	14,974	12,140	6,177	10.14	609
1980	209,396.00	170,197	137,983	71,413	10.23	6,981
1981	46.15	37	30	16	10.34	2
1983	1,401.95	1,121	909	493	10.40	47

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1984	207.92	166	135	73	10.35	7
1985	36.16	29	24	12	10.33	1
1986	32.16	25	20	12	10.37	1
1988	0.10					
1989	28.65	22	18	11	10.45	1
1990	11,903.30	9,136	7,407	4,496	10.43	431
1992	45,851.46	34,632	28,076	17,775	10.50	1,693
1997	4,061.62	2,940	2,384	1,678	10.46	160
1998	670.88	480	389	282	10.48	27
2008	78.49	48	39	39	10.54	4
2011	28,401.13	15,890	12,882	15,519	10.56	1,470
	59,766,126.23	49,454,256	40,093,873	19,672,253		2,043,858
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6						3.42

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. 0						
1952	121,566.29	83,394	67,610	53,956	20.41	2,644
1954	25,880.17	17,395	14,103	11,777	21.31	553
1955	97,948.69	65,144	52,814	45,135	21.77	2,073
1956	66,375.17	43,665	35,400	30,975	22.24	1,393
1957	85,516.56	55,639	45,108	40,409	22.71	1,779
1958	77,221.90	49,671	40,270	36,952	23.19	1,593
1959	80,271.34	51,041	41,380	38,891	23.67	1,643
1960	57,024.03	35,829	29,048	27,976	24.16	1,158
1961	15,456.74	9,595	7,779	7,678	24.65	311
1962	68,754.06	42,162	34,182	34,572	25.14	1,375
1963	99,169.74	60,035	48,672	50,498	25.65	1,969
1964	157,323.74	94,031	76,233	81,091	26.15	3,101
1965	55,655.11	32,819	26,607	29,048	26.67	1,089
1966	98,484.71	57,288	46,445	52,040	27.19	1,914
1967	45,593.14	26,156	21,205	24,388	27.71	880
1968	253,757.38	143,510	116,347	137,410	28.24	4,866
1969	542,850.04	302,574	245,305	297,545	28.77	10,342
1970	550,860.87	302,467	245,218	305,643	29.31	10,428
1971	1,192,547.22	644,715	522,687	669,860	29.86	22,433
1972	895,028.91	476,290	386,141	508,888	30.41	16,734
1973	1,962,197.46	1,027,583	833,089	1,129,108	30.96	36,470
1974	2,472,129.10	1,272,949	1,032,013	1,440,116	31.53	45,674
1975	2,352,041.06	1,190,862	965,463	1,386,578	32.09	43,209
1976	2,031,648.37	1,288,675	1,044,763	986,885	27.92	35,347
1977	4,115,862.03	2,576,118	2,088,527	2,027,335	28.34	71,536
1978	4,280,999.96	2,642,661	2,142,475	2,138,525	28.77	74,332
1979	5,283,221.80	3,215,369	2,606,785	2,676,437	29.21	91,627
1980	6,847,446.41	4,105,729	3,328,623	3,518,823	29.66	118,639
1981	7,496,448.70	4,426,653	3,588,805	3,907,644	30.11	129,779
1982	7,260,975.76	4,219,353	3,420,741	3,840,235	30.58	125,580
1983	6,306,424.69	3,604,752	2,922,468	3,383,957	31.04	109,019
1984	7,116,690.26	3,998,157	3,241,412	3,875,278	31.53	122,908
1985	6,546,215.70	3,612,202	2,928,508	3,617,708	32.01	113,018
1986	7,532,159.00	4,080,171	3,307,902	4,224,257	32.50	129,977
1987	7,485,535.58	3,977,065	3,224,312	4,261,224	33.01	129,089
1988	8,697,356.46	4,560,894	3,697,637	4,999,719	33.03	151,369
1989	7,742,448.34	3,975,747	3,223,243	4,519,205	33.55	134,701
1990	6,255,638.30	3,143,458	2,548,485	3,707,153	34.08	108,778
1991	6,309,213.43	3,099,086	2,512,511	3,796,702	34.61	109,700
1992	6,981,132.42	3,371,887	2,733,678	4,247,454	34.70	122,405
1993	7,687,823.16	3,622,502	2,936,858	4,750,965	35.25	134,779
1994	9,700,345.58	4,455,369	3,612,085	6,088,261	35.81	170,016

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. 0						
1995	9,639,625.65	4,338,796	3,517,577	6,122,049	35.94	170,341
1996	9,993,945.22	4,373,350	3,545,590	6,448,355	36.52	176,571
1997	12,018,048.74	5,140,119	4,167,230	7,850,819	36.69	213,977
1998	10,600,813.87	4,396,158	3,564,082	7,036,732	37.28	188,754
1999	9,160,819.32	3,701,887	3,001,218	6,159,601	37.48	164,344
2000	9,082,617.55	3,570,377	2,894,599	6,188,019	37.70	164,138
2001	10,467,796.42	3,971,482	3,219,785	7,248,011	38.31	189,194
2002	7,038,194.88	2,587,240	2,097,544	4,940,651	38.56	128,129
2003	10,358,425.50	3,682,420	2,985,435	7,372,990	38.83	189,879
2004	15,903,390.05	5,454,863	4,422,402	11,480,988	39.11	293,556
2005	21,541,328.62	7,110,793	5,764,908	15,776,421	39.41	400,315
2006	10,980,076.11	3,478,488	2,820,102	8,159,974	39.72	205,437
2007	35,523,808.66	10,827,657	8,778,268	26,745,541	39.73	673,183
2008	55,656,923.39	16,173,902	13,112,610	42,544,313	40.08	1,061,485
2009	33,874,395.78	9,400,145	7,620,946	26,253,450	40.14	654,047
2010	44,381,633.07	11,645,741	9,441,510	34,940,123	40.53	862,081
2011	81,454,455.66	20,216,996	16,390,453	65,064,003	40.64	1,600,984
2012	88,577,444.14	20,673,975	16,760,938	71,816,506	40.78	1,761,072
2013	116,323,425.82	25,498,095	20,671,980	95,651,446	40.67	2,351,892
2014	123,763,510.41	25,272,509	20,489,091	103,274,419	40.60	2,543,705
2015	118,634,081.02	22,338,797	18,110,653	100,523,428	40.58	2,477,167
2016	167,281,691.22	28,722,266	23,285,901	143,995,790	40.60	3,546,694
2017	181,470,227.63	28,127,885	22,804,020	158,666,208	40.43	3,924,467
2018	156,167,482.44	21,551,113	17,472,057	138,695,425	40.09	3,459,602
2019	230,274,409.63	27,678,984	22,440,084	207,834,326	39.63	5,244,369
2020	228,206,761.47	23,185,807	18,797,347	209,409,414	39.06	5,361,224
2021	207,371,730.81	17,004,482	13,785,983	193,585,748	38.25	5,061,065
2022	271,357,627.66	16,661,358	13,507,803	257,849,825	36.95	6,978,344
2023	316,430,233.17	12,372,422	10,030,650	306,399,583	34.82	8,799,529
2024	185,738,276.36	2,786,074	2,258,744	183,479,532	30.03	6,109,875
	2,916,324,439.65	466,004,843	377,802,447	2,538,521,993		67,351,650
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.7 2.31

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1894	756.79	757	757			
1912	38.19	38	38			
1914	12.38	12	12			
1920	86.01	86	86			
1928	88.16	88	88			
1929	428.62	429	429			
1930	205.41	205	205			
1931	99.05	99	99			
1932	357.90	358	358			
1933	112.36	112	112			
1934	281.77	282	282			
1935	187.38	186	187			
1936	261.36	257	261			
1938	261.39	251	261			
1939	370.50	352	370			
1940	609.41	573	609			
1941	864.91	804	865			
1942	265.90	245	266			
1943	0.02					
1944	1,145.13	1,031	1,145			
1945	154.75	138	155			
1946	222.75	196	221	2	5.35	
1947	666.24	581	654	12	5.77	2
1948	258.66	223	251	8	6.18	1
1949	1,189.10	1,015	1,143	46	6.59	7
1950	4,774.89	4,033	4,542	233	6.99	33
1951	9,601.58	8,025	9,037	565	7.39	76
1952	46,150.49	38,161	42,975	3,175	7.79	408
1953	38,785.89	31,727	35,729	3,057	8.19	373
1954	18,507.86	14,979	16,869	1,639	8.58	191
1955	111,794.56	89,485	100,773	11,022	8.98	1,227
1956	46,508.29	36,814	41,458	5,050	9.38	538
1957	27,744.09	21,721	24,461	3,283	9.77	336
1958	29,397.31	22,754	25,624	3,773	10.17	371
1959	37,212.15	28,471	32,062	5,150	10.57	487
1960	61,521.97	46,524	52,393	9,129	10.97	832
1961	71,237.34	53,238	59,954	11,283	11.37	992
1962	67,956.65	50,167	56,495	11,462	11.78	973
1963	44,316.31	32,321	36,398	7,918	12.18	650
1964	49,539.39	35,679	40,180	9,359	12.59	743
1965	34,016.24	24,182	27,232	6,784	13.01	521
1966	38,724.46	27,176	30,604	8,120	13.42	605

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1967	38,908.75	26,933	30,330	8,579	13.85	619
1968	30,557.06	20,867	23,499	7,058	14.27	495
1969	43,785.68	29,482	33,201	10,585	14.70	720
1970	29,828.22	19,799	22,297	7,531	15.13	498
1971	100,179.56	65,517	73,782	26,398	15.57	1,695
1972	60,014.87	38,663	43,540	16,475	16.01	1,029
1973	62,099.12	39,398	44,368	17,731	16.45	1,078
1974	54,931.72	34,302	38,629	16,303	16.90	965
1975	39,059.43	23,991	27,017	12,042	17.36	694
1976	35,277.20	26,476	29,816	5,461	16.10	339
1977	60,167.03	44,788	50,438	9,729	16.28	598
1978	26,279.93	19,395	21,842	4,438	16.48	269
1979	26,821.95	19,492	21,951	4,871	17.08	285
1980	39,712.90	28,577	32,182	7,531	17.31	435
1981	83,267.64	58,929	66,363	16,905	17.93	943
1982	189,525.73	132,649	149,382	40,144	18.19	2,207
1983	83,739.75	57,923	65,230	18,510	18.46	1,003
1984	112,862.67	77,085	86,809	26,054	18.76	1,389
1985	178,070.00	120,019	135,159	42,911	19.06	2,251
1986	146,802.48	97,007	109,244	37,558	19.72	1,905
1987	137,486.81	89,504	100,794	36,693	20.06	1,829
1988	293,700.49	188,233	211,978	81,722	20.40	4,006
1989	193,277.47	121,842	137,212	56,065	20.76	2,701
1990	165,793.36	102,709	115,665	50,128	21.14	2,371
1991	191,293.69	116,345	131,021	60,273	21.53	2,799
1992	74,351.01	44,588	50,213	24,138	21.64	1,115
1993	135,638.68	79,688	89,740	45,899	22.06	2,081
1994	240,649.82	138,350	155,802	84,848	22.49	3,773
1995	68,868.01	38,697	43,578	25,290	22.94	1,102
1996	370,772.26	204,407	230,192	140,580	23.13	6,078
1997	55,495.57	29,823	33,585	21,911	23.60	928
1998	22,839.51	12,007	13,522	9,318	23.83	391
1999	490,305.18	251,723	283,477	206,828	24.09	8,586
2000	912,280.45	456,596	514,193	398,087	24.37	16,335
2001	193,655.72	93,865	105,706	87,950	24.89	3,534
2002	227,738.97	107,721	121,309	106,430	24.98	4,261
2003	372,878.80	170,890	192,447	180,432	25.31	7,129
2004	282,388.83	125,098	140,879	141,510	25.67	5,513
2005	113,274.79	48,606	54,737	58,538	25.83	2,266
2006	475,831.37	196,280	221,040	254,791	26.23	9,714
2007	472,558.40	187,653	211,325	261,233	26.44	9,880
2008	1,251,245.58	478,601	538,974	712,272	26.50	26,878

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
2009	426,314.70	155,775	175,425	250,890	26.78	9,369
2010	1,398,532.05	487,948	549,500	849,032	26.90	31,563
2011	2,051,554.06	679,885	765,649	1,285,905	27.07	47,503
2012	702,236.19	220,572	248,396	453,840	27.11	16,741
2013	3,095,172.95	915,243	1,030,697	2,064,476	27.19	75,928
2014	10,293,898.20	2,852,439	3,212,261	7,081,637	27.18	260,546
2015	9,138,482.53	2,349,504	2,645,883	6,492,600	27.21	238,611
2016	8,945,499.32	2,123,662	2,391,552	6,553,947	27.04	242,380
2017	16,802,682.81	3,626,019	4,083,424	12,719,259	26.95	471,958
2018	16,848,889.10	3,275,424	3,688,603	13,160,286	26.59	494,934
2019	21,145,576.79	3,620,123	4,076,784	17,068,793	26.23	650,736
2020	18,334,347.96	2,687,815	3,026,870	15,307,478	25.70	595,622
2021	9,180,199.87	1,104,378	1,243,690	7,936,510	24.99	317,587
2022	10,171,770.71	933,769	1,051,559	9,120,212	23.90	381,599
2023	8,142,914.56	490,203	552,040	7,590,875	22.11	343,323
2024	4,592,781.10	112,064	126,200	4,466,581	18.30	244,075
	150,201,782.97	30,473,116	34,316,641	115,885,142		4,574,528
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.3 3.05

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.10 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
1976	591.42	544	192	399	4.22	95
1983	26,406.23	22,968	8,108	18,298	6.20	2,951
1984	1,074.83	930	328	747	6.31	118
1987	6,793.84	5,694	2,010	4,784	7.23	662
1988	15,907.49	13,151	4,643	11,264	7.63	1,476
1989	20,307.27	16,613	5,865	14,442	7.87	1,835
1996	48,076.94	35,111	12,394	35,683	10.49	3,402
	119,158.02	95,011	33,540	85,618		10,539
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1						8.84

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.30 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. IOWA 45-R0.5
PROBABLE RETIREMENT YEAR.. 12-2035
NET SALVAGE PERCENT.. 0

1887	2,008.32	2,008	2,008
1888	837.89	838	838
1889	897.79	898	898
1890	3,939.45	3,939	3,939
1891	266.58	267	267
1892	940.37	940	940
1893	481.29	481	481
1894	938.71	939	939
1895	368.90	369	369
1896	548.36	548	548
1897	445.21	445	445
1898	1,815.93	1,816	1,816
1899	1,741.16	1,741	1,741
1900	1,196.66	1,197	1,197
1902	1,568.27	1,568	1,568
1903	860.48	860	860
1904	1,259.57	1,260	1,260
1905	1,178.58	1,179	1,179
1906	1,195.57	1,196	1,196
1907	1,326.53	1,327	1,327
1908	1,907.05	1,907	1,907
1909	1,673.93	1,674	1,674
1910	1,749.65	1,750	1,750
1911	1,166.79	1,167	1,167
1912	1,095.74	1,096	1,096
1913	1,545.26	1,545	1,545
1914	1,143.30	1,143	1,143
1915	1,351.98	1,352	1,352
1916	831.08	831	831
1917	718.92	719	719
1918	619.10	619	619
1919	1,174.96	1,175	1,175
1920	1,421.70	1,422	1,422
1921	1,060.61	1,061	1,061
1922	2,331.88	2,332	2,332
1923	3,861.07	3,861	3,861
1924	3,472.43	3,472	3,472
1925	6,352.14	6,352	6,352
1926	6,005.65	6,006	6,006
1927	5,741.57	5,742	5,742
1928	6,789.60	6,790	6,790

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.30 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1929	8,376.70	8,377	8,377			
1930	4,232.42	4,232	4,232			
1931	2,561.20	2,561	2,561			
1932	1,450.45	1,450	1,450			
1933	1,978.78	1,979	1,979			
1934	2,005.01	2,005	2,005			
1935	1,761.49	1,750	1,314	447	0.29	447
1936	3,136.60	3,082	2,314	823	0.79	823
1937	4,242.02	4,122	3,095	1,147	1.27	903
1938	7,769.39	7,467	5,607	2,162	1.75	1,235
1939	11,856.73	11,272	8,465	3,392	2.22	1,528
1940	9,383.79	8,823	6,626	2,758	2.69	1,025
1941	12,024.53	11,183	8,398	3,627	3.15	1,151
1942	13,759.16	12,655	9,503	4,256	3.61	1,179
1943	4,599.88	4,185	3,143	1,457	4.06	359
1944	4,388.05	3,950	2,966	1,422	4.49	317
1945	5,089.98	4,533	3,404	1,686	4.92	343
1946	11,016.95	9,710	7,292	3,725	5.34	698
1947	23,272.38	20,324	15,262	8,010	5.70	1,405
1948	31,817.26	27,573	20,706	11,111	6.00	1,852
1949	48,445.80	41,701	31,315	17,131	6.26	2,737
1950	64,779.30	55,425	41,621	23,158	6.49	3,568
1951	85,181.94	72,474	54,424	30,758	6.70	4,591
1952	90,339.15	76,487	57,438	32,901	6.88	4,782
1953	82,751.44	69,735	52,368	30,383	7.05	4,310
1954	128,885.56	108,158	81,221	47,665	7.20	6,620
	740,935.99	651,045	512,918	228,018		39,873
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 5.38						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1955	225,912.19	180,829	142,464	83,448	8.98	9,293
1956	263,912.55	208,903	164,582	99,331	9.38	10,590
1957	242,789.03	190,077	149,750	93,039	9.77	9,523
1958	336,506.68	260,456	205,197	131,310	10.17	12,912
1959	437,168.81	334,482	263,518	173,651	10.57	16,429
1960	328,076.83	248,098	195,461	132,616	10.97	12,089
1961	417,351.80	311,900	245,727	171,625	11.37	15,095
1962	466,659.56	344,497	271,408	195,252	11.78	16,575
1963	628,982.19	458,736	361,410	267,572	12.18	21,968
1964	639,406.39	460,513	362,810	276,596	12.59	21,969
1965	631,659.52	449,040	353,771	277,889	13.01	21,360
1966	769,346.90	539,912	425,363	343,984	13.42	25,632
1967	890,239.37	616,241	485,498	404,741	13.85	29,223
1968	964,002.06	658,307	518,639	445,363	14.27	31,210
1969	680,556.44	458,239	361,018	319,538	14.70	21,737
1970	484,131.31	321,357	253,177	230,954	15.13	15,265
1971	410,410.56	268,409	211,463	198,948	15.57	12,778
1972	398,537.98	256,746	202,274	196,264	16.01	12,259
1973	308,540.49	195,750	154,219	154,321	16.45	9,381
1974	73,183.18	45,699	36,003	37,180	16.90	2,200
1975	113,138.02	69,492	54,748	58,390	17.36	3,363
1976	273,520.39	205,277	161,725	111,795	16.10	6,944
1977	1,498,065.22	1,115,160	878,565	619,500	16.28	38,053
1978	1,067,243.92	787,626	620,522	446,722	16.48	27,107
1979	1,328,762.89	965,612	760,746	568,017	17.08	33,256
1980	1,894,374.81	1,363,192	1,073,974	820,401	17.31	47,395
1981	2,207,850.95	1,562,496	1,230,993	976,858	17.93	54,482
1982	1,817,326.45	1,271,947	1,002,088	815,238	18.19	44,818
1983	1,849,002.24	1,278,955	1,007,609	841,393	18.46	45,579
1984	2,327,356.01	1,589,584	1,252,334	1,075,022	18.76	57,304
1985	2,767,427.25	1,865,246	1,469,511	1,297,916	19.06	68,096
1986	3,118,152.06	2,060,475	1,623,320	1,494,832	19.72	75,803
1987	3,809,096.17	2,479,722	1,953,619	1,855,477	20.06	92,496
1988	4,628,210.15	2,966,220	2,336,900	2,291,310	20.40	112,319
1989	4,459,117.71	2,811,028	2,214,634	2,244,484	20.76	108,116
1990	4,621,618.81	2,863,093	2,255,653	2,365,966	21.14	111,919
1991	4,328,505.67	2,632,597	2,074,060	2,254,446	21.53	104,712
1992	5,025,038.06	3,013,515	2,374,161	2,650,877	21.64	122,499
1993	5,291,904.60	3,108,994	2,449,383	2,842,522	22.06	128,854
1994	6,387,430.40	3,672,134	2,893,046	3,494,384	22.49	155,375
1995	5,582,775.34	3,136,961	2,471,417	3,111,358	22.94	135,630
1996	5,392,372.31	2,972,815	2,342,096	3,050,276	23.13	131,875

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1997	5,642,473.64	3,032,265	2,388,933	3,253,541	23.60	137,862
1998	6,190,355.22	3,254,270	2,563,837	3,626,518	23.83	152,183
1999	6,585,101.03	3,380,791	2,663,515	3,921,586	24.09	162,789
2000	6,798,159.56	3,402,479	2,680,602	4,117,558	24.37	168,960
2001	6,660,084.61	3,228,143	2,543,253	4,116,832	24.89	165,401
2002	5,653,248.31	2,673,986	2,106,667	3,546,581	24.98	141,977
2003	5,476,496.25	2,509,878	1,977,377	3,499,119	25.31	138,250
2004	7,952,053.35	3,522,760	2,775,364	5,176,689	25.67	201,663
2005	8,411,486.92	3,609,369	2,843,598	5,567,889	25.83	215,559
2006	8,205,006.39	3,384,565	2,666,488	5,538,518	26.23	211,152
2007	11,800,562.69	4,686,003	3,691,811	8,108,752	26.44	306,685
2008	13,820,170.82	5,286,215	4,164,680	9,655,491	26.50	364,358
2009	12,625,390.52	4,613,318	3,634,547	8,990,844	26.78	335,730
2010	14,919,198.19	5,205,308	4,100,939	10,818,259	26.90	402,166
2011	22,176,598.71	7,349,325	5,790,076	16,386,523	27.07	605,339
2012	28,113,904.71	8,830,577	6,957,063	21,156,842	27.11	780,407
2013	33,465,202.22	9,895,660	7,796,176	25,669,026	27.19	944,061
2014	35,125,485.92	9,733,272	7,668,240	27,457,246	27.18	1,010,200
2015	40,307,331.86	10,363,015	8,164,376	32,142,956	27.21	1,181,292
2016	31,201,720.71	7,407,288	5,835,742	25,365,979	27.04	938,091
2017	49,157,205.84	10,608,125	8,357,482	40,799,724	26.95	1,513,904
2018	47,913,338.27	9,314,353	7,338,200	40,575,138	26.59	1,525,955
2019	59,547,480.53	10,194,529	8,031,636	51,515,845	26.23	1,964,005
2020	60,334,752.45	8,845,075	6,968,485	53,366,267	25.70	2,076,508
2021	64,880,032.02	7,805,068	6,149,128	58,730,904	24.99	2,350,176
2022	64,796,879.48	5,948,354	4,686,338	60,110,541	23.90	2,515,085
2023	70,502,974.71	4,244,279	3,343,804	67,159,171	22.11	3,037,502
2024	54,345,394.71	1,326,028	1,044,695	53,300,700	18.30	2,912,607
	861,993,752.91	214,254,630	168,797,908	693,195,845		28,493,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 3.31

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1914	16.80	17	17			
1919	111.73	112	112			
1920	287.36	287	287			
1921	132.11	132	132			
1922	336.90	337	337			
1923	867.34	867	867			
1924	836.68	837	837			
1925	573.62	574	574			
1926	930.89	931	931			
1927	21.75	22	22			
1928	2,240.22	2,240	2,240			
1929	1,048.34	1,048	1,048			
1930	367.68	368	368			
1931	23.47	23	23			
1934	122.80	123	123			
1935	25.42	25	25			
1936	446.25	446	446			
1937	73.25	73	73			
1938	221.34	219	216	5	0.43	5
1939	405.31	399	393	12	0.69	12
1941	1,890.44	1,838	1,812	78	1.22	64
1942	1,688.00	1,631	1,608	80	1.49	54
1943	1,364.12	1,310	1,292	72	1.76	41
1944	19.19	18	18	1	2.04	
1945	678.05	642	633	45	2.31	19
1946	4,096.95	3,856	3,802	295	2.59	114
1947	1,993.19	1,863	1,837	156	2.87	54
1948	14,859.68	13,796	13,604	1,256	3.15	399
1949	13,550.94	12,492	12,318	1,233	3.44	358
1950	28,319.21	25,919	25,558	2,761	3.73	740
1951	53,793.08	48,890	48,210	5,583	4.01	1,392
1952	34,451.07	31,077	30,645	3,806	4.31	883
1953	18,661.71	16,711	16,479	2,183	4.60	475
1954	53,145.64	47,227	46,570	6,576	4.90	1,342
1955	61,641.47	54,357	53,601	8,040	5.20	1,546
1956	29,529.30	25,838	25,479	4,050	5.50	736
1957	78,240.98	67,909	66,964	11,277	5.81	1,941
1958	106,674.12	91,837	90,560	16,114	6.12	2,633
1959	143,817.48	122,800	121,092	22,725	6.43	3,534
1960	160,890.30	136,208	134,313	26,577	6.75	3,937
1961	148,474.00	124,617	122,884	25,590	7.07	3,620
1962	140,022.35	116,506	114,885	25,137	7.39	3,401

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1963	114,303.80	94,249	92,938	21,366	7.72	2,768
1964	198,080.95	161,842	159,591	38,490	8.05	4,781
1965	193,311.32	156,495	154,318	38,993	8.38	4,653
1966	188,154.87	150,866	148,767	39,388	8.72	4,517
1967	162,503.05	129,042	127,247	35,256	9.06	3,891
1968	134,444.71	105,692	104,222	30,223	9.41	3,212
1969	126,724.95	98,615	97,243	29,482	9.76	3,021
1970	99,830.07	76,892	75,822	24,008	10.11	2,375
1971	258,456.83	196,957	194,217	64,240	10.47	6,136
1972	215,839.31	162,665	160,402	55,437	10.84	5,114
1973	137,441.31	102,425	101,000	36,441	11.21	3,251
1974	173,057.01	127,512	125,738	47,319	11.58	4,086
1975	188,104.01	136,974	135,069	53,035	11.96	4,434
1976	72,834.86	59,244	58,420	14,415	11.11	1,297
1977	166,757.50	134,423	132,553	34,204	11.41	2,998
1978	151,754.29	121,161	119,476	32,278	11.72	2,754
1979	300,076.33	237,120	233,822	66,254	12.06	5,494
1980	549,974.15	429,915	423,935	126,039	12.40	10,164
1981	581,460.59	449,353	443,102	138,359	12.76	10,843
1982	359,558.28	274,523	270,704	88,854	13.14	6,762
1983	271,803.59	204,886	202,036	69,768	13.53	5,157
1984	371,934.65	276,608	272,760	99,175	13.93	7,120
1985	514,904.35	379,536	374,257	140,647	14.06	10,003
1986	523,096.81	379,821	374,538	148,559	14.49	10,253
1987	521,340.23	372,602	367,419	153,921	14.94	10,303
1988	603,596.20	426,441	420,509	183,087	15.13	12,101
1989	673,813.61	467,761	461,254	212,560	15.60	13,626
1990	363,353.37	248,861	245,399	117,954	15.83	7,451
1991	468,114.65	314,433	310,059	158,056	16.33	9,679
1992	694,406.37	459,211	452,823	241,583	16.60	14,553
1993	841,480.02	544,606	537,031	304,449	17.13	17,773
1994	327,442.26	208,155	205,260	122,182	17.43	7,010
1995	8,146.20	5,080	5,009	3,137	17.75	177
1996	1,677,449.98	1,020,057	1,005,868	671,582	18.31	36,678
1997	583,758.43	347,278	342,447	241,311	18.67	12,925
1998	902,769.99	524,690	517,392	385,378	19.04	20,240
1999	961,268.18	544,847	537,268	424,000	19.43	21,822
2001	253,312.74	135,826	133,937	119,376	20.25	5,895
2002	1,100,365.41	572,300	564,339	536,026	20.69	25,907
2003	794,975.62	400,111	394,545	400,431	21.14	18,942
2004	712,811.35	346,355	341,537	371,274	21.60	17,189
2005	346,488.43	162,122	159,867	186,621	22.08	8,452

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
2006	495,464.69	222,662	219,565	275,900	22.57	12,224
2007	1,017,565.54	437,757	431,668	585,898	23.07	25,397
2008	1,046,231.34	429,373	423,400	622,831	23.58	26,414
2009	1,356,960.16	531,386	523,995	832,965	23.95	34,779
2010	1,082,617.21	401,110	395,531	687,086	24.49	28,056
2011	1,018,090.79	355,110	350,170	667,921	25.05	26,664
2012	1,311,784.36	428,429	422,470	889,314	25.60	34,739
2013	933,478.50	283,497	279,554	653,924	26.18	24,978
2014	1,107,362.90	310,283	305,967	801,396	26.76	29,948
2015	2,484,258.00	636,218	627,368	1,856,890	27.35	67,894
2016	1,239,698.91	286,990	282,998	956,701	27.95	34,229
2017	1,214,696.61	249,499	246,028	968,669	28.69	33,763
2018	1,067,043.37	191,748	189,081	877,962	29.30	29,965
2019	1,451,532.26	221,794	218,709	1,232,823	30.04	41,039
2020	1,980,605.17	248,368	244,913	1,735,692	30.80	56,354
2021	1,697,074.64	165,804	163,498	1,533,577	31.55	48,608
2022	1,939,916.79	135,018	133,140	1,806,777	32.31	55,920
2023	2,116,651.59	86,571	85,366	2,031,286	33.19	61,202
2024	2,060,133.07	27,194	26,816	2,033,317	34.15	59,541
	45,617,357.06	18,352,785	18,097,612	27,519,745		1,144,821
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0						2.51

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.10 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2000	296,427.01	264,887	296,427			
2001	278,746.25	246,077	278,746			
2003	514.10	439	514			
2004	107,825.28	90,261	107,825			
2005	169,036.06	138,508	169,036			
2007	107,411.45	83,437	107,194	217	5.00	43
2008	485,486.24	365,037	468,974	16,512	5.42	3,046
2009	420,783.25	304,226	390,848	29,935	5.91	5,065
2010	824,868.47	571,964	734,819	90,049	6.37	14,136
2011	11,263,089.05	7,434,765	9,551,656	1,711,433	6.91	247,675
2012	8,735,379.14	5,444,762	6,995,041	1,740,338	7.50	232,045
2013	353,334.08	206,524	265,327	88,007	8.12	10,838
2014	306,936.92	166,575	214,004	92,933	8.78	10,585
2015	372,440.91	185,178	237,904	134,537	9.52	14,132
2016	392,723.42	176,843	227,195	165,528	10.27	16,118
2017	189,201.48	75,775	97,350	91,851	11.10	8,275
2018	497,031.94	173,514	222,919	274,113	11.97	22,900
2019	124,689.93	36,946	47,466	77,224	12.86	6,005
2020	81,944.64	19,904	25,571	56,374	13.77	4,094
2021	377,543.79	71,091	91,332	286,212	14.73	19,431
2022	390,670.32	52,115	66,954	323,716	15.70	20,619
2023	368,399.23	28,809	37,012	331,387	16.70	19,844
2024	145,531.03	3,682	4,730	140,801	17.66	7,973
	26,290,013.99	16,141,319	20,638,844	5,651,170		662,824
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5						2.52

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1937	4,749.28	4,635	4,748	1	1.32	1
1938	12,721.71	12,361	12,663	59	1.56	38
1939	9,392.36	9,087	9,309	83	1.79	46
1940	8,251.67	7,946	8,140	112	2.04	55
1941	11,712.89	11,225	11,499	214	2.29	93
1942	8,759.99	8,355	8,559	201	2.54	79
1943	3,963.87	3,762	3,854	110	2.80	39
1944	3,997.40	3,776	3,868	129	3.05	42
1945	5,300.88	4,982	5,104	197	3.31	60
1946	12,830.81	11,998	12,291	540	3.57	151
1947	18,676.09	17,379	17,804	872	3.82	228
1948	23,712.95	21,954	22,490	1,223	4.08	300
1949	30,584.40	28,171	28,859	1,725	4.34	397
1950	35,528.38	32,557	33,352	2,176	4.60	473
1951	30,962.56	28,227	28,917	2,046	4.86	421
1952	32,228.26	29,228	29,942	2,286	5.12	446
1953	38,526.30	34,758	35,607	2,919	5.38	543
1954	36,169.40	32,454	33,247	2,922	5.65	517
1955	45,374.68	40,491	41,480	3,895	5.92	658
1956	47,867.16	42,471	43,509	4,358	6.20	703
1957	43,972.72	38,792	39,740	4,233	6.48	653
1958	46,951.91	41,164	42,170	4,782	6.78	705
1959	68,439.89	59,617	61,074	7,366	7.09	1,039
1960	49,854.41	43,146	44,200	5,654	7.40	764
1961	43,164.15	37,097	38,003	5,161	7.73	668
1962	61,702.89	52,649	53,935	7,768	8.07	963
1963	65,682.02	55,615	56,974	8,708	8.43	1,033
1964	117,746.10	98,907	101,324	16,422	8.80	1,866
1965	156,218.11	130,116	133,295	22,923	9.19	2,494
1966	144,702.96	119,473	122,392	22,311	9.59	2,326
1967	131,757.43	107,778	110,411	21,346	10.01	2,132
1968	171,134.21	138,619	142,006	29,128	10.45	2,787
1969	161,914.98	129,827	132,999	28,916	10.90	2,653
1970	148,287.12	117,632	120,506	27,781	11.37	2,443
1971	129,449.80	101,535	104,016	25,434	11.86	2,145
1972	81,360.67	63,062	64,603	16,758	12.37	1,355
1973	75,626.18	57,902	59,317	16,309	12.89	1,265
1974	12,843.71	9,708	9,945	2,899	13.43	216
1975	22,116.24	16,491	16,894	5,222	13.99	373
1976	41,182.63	32,304	33,093	8,090	13.31	608
1977	38,747.98	29,948	30,680	8,068	13.93	579
1978	39,434.11	30,017	30,750	8,684	14.56	596

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1979	96,018.12	72,388	74,157	21,861	14.83	1,474
1980	201,406.79	149,404	153,054	48,353	15.46	3,128
1981	284,295.11	207,365	212,432	71,863	16.11	4,461
1982	233,235.83	167,183	171,268	61,968	16.76	3,697
1983	266,865.99	188,994	193,612	73,254	17.06	4,294
1984	331,629.95	230,549	236,182	95,448	17.72	5,386
1985	341,003.56	232,530	238,212	102,792	18.39	5,590
1986	409,947.40	274,009	280,704	129,243	19.06	6,781
1987	466,325.08	305,350	312,811	153,514	19.73	7,781
1988	566,331.57	362,962	371,830	194,502	20.40	9,534
1989	668,315.34	418,967	429,204	239,111	21.08	11,343
1990	708,359.74	436,420	447,083	261,277	21.45	12,181
1991	648,257.08	389,927	399,454	248,803	22.14	11,238
1992	722,340.25	423,797	434,152	288,188	22.83	12,623
1993	621,320.46	355,271	363,952	257,368	23.53	10,938
1994	726,188.89	404,197	414,073	312,116	24.23	12,881
1995	645,807.29	349,575	358,116	287,691	24.93	11,540
1996	741,663.65	389,893	399,419	342,245	25.64	13,348
1997	715,583.37	364,948	373,865	341,718	26.34	12,973
1998	617,914.00	305,250	312,708	305,206	27.06	11,279
1999	520,924.33	248,898	254,979	265,945	27.78	9,573
2000	1,120,378.80	517,055	529,689	590,690	28.49	20,733
2001	1,027,437.84	457,107	468,276	559,162	29.22	19,136
2002	1,002,750.76	429,378	439,869	562,882	29.94	18,800
2003	1,101,765.60	453,046	464,116	637,650	30.67	20,791
2004	1,072,402.59	422,527	432,851	639,552	31.40	20,368
2005	753,142.32	283,709	290,641	462,501	32.13	14,395
2006	211,740.05	76,036	77,894	133,846	32.87	4,072
2007	2,948,958.51	1,006,774	1,031,373	1,917,586	33.60	57,071
2008	1,400,822.14	450,785	461,799	939,023	34.60	27,139
2009	1,742,215.81	529,111	542,039	1,200,177	35.35	33,951
2010	1,428,380.30	407,660	417,621	1,010,759	36.09	28,007
2011	1,541,504.07	411,582	421,638	1,119,866	36.83	30,406
2012	1,664,714.84	413,349	423,449	1,241,266	37.58	33,030
2013	1,021,707.23	234,482	240,211	781,496	38.33	20,389
2014	1,231,165.01	259,037	265,366	965,799	39.09	24,707
2015	1,326,660.22	252,331	258,496	1,068,164	40.09	26,644
2016	1,385,322.25	236,752	242,537	1,142,785	40.84	27,982
2017	1,941,377.48	293,730	300,907	1,640,470	41.60	39,434
2018	1,446,094.06	190,161	194,807	1,251,287	42.37	29,532
2019	1,086,825.13	121,290	124,254	962,571	43.13	22,318
2020	790,378.45	72,241	74,006	716,372	43.89	16,322

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2021	1,294,197.77	92,017	94,265	1,199,933	44.66	26,868
2022	1,836,412.26	92,739	95,005	1,741,407	45.43	38,332
2023	2,637,381.23	78,858	80,785	2,556,596	45.98	55,602
2024	6,786,829.06	67,190	68,832	6,717,997	46.05	145,885
	52,607,898.84	16,024,040	16,415,562	36,192,337		1,018,910
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.5 1.94

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2						
NET SALVAGE PERCENT.. 0						
1918	113.14	113	113			
1939	77.64	73	78			
1949	77.13	69	77			
1955	432.93	377	433			
1957	490.94	422	491			
1958	704.49	602	704			
1960	177.29	150	177			
1961	925.50	775	920	6	8.11	1
1962	4,029.43	3,352	3,981	48	8.41	6
1963	11,335.62	9,361	11,117	219	8.71	25
1964	16,073.66	13,174	15,646	428	9.02	47
1965	20,111.70	16,359	19,428	684	9.33	73
1966	50,322.33	40,610	48,229	2,093	9.65	217
1967	39,700.39	31,776	37,738	1,962	9.98	197
1968	52,162.89	41,396	49,163	3,000	10.32	291
1969	47,765.97	37,582	44,633	3,133	10.66	294
1970	51,769.23	40,370	47,944	3,825	11.01	347
1971	43,670.04	33,739	40,069	3,601	11.37	317
1972	25,239.19	19,313	22,937	2,302	11.74	196
1973	22,264.55	16,868	20,033	2,232	12.12	184
1974	1,736.16	1,302	1,546	190	12.51	15
1975	1,510.06	1,120	1,330	180	12.90	14
1976	2,447.44	1,955	2,322	125	12.19	10
1977	2,281.08	1,806	2,145	136	12.46	11
1978	3,645.72	2,860	3,397	249	12.76	20
1979	9,356.22	7,266	8,629	727	13.06	56
1980	14,491.54	11,135	13,224	1,268	13.39	95
1981	23,594.94	17,927	21,291	2,304	13.73	168
1982	26,640.20	20,001	23,754	2,886	14.08	205
1983	30,452.34	22,577	26,813	3,639	14.45	252
1984	31,570.57	23,094	27,427	4,144	14.83	279
1985	30,504.03	21,884	25,990	4,514	15.53	291
1986	47,275.83	33,419	39,689	7,587	15.93	476
1987	57,459.16	39,992	47,495	9,964	16.34	610
1988	77,258.06	52,891	62,815	14,443	16.78	861
1989	85,724.02	57,684	68,507	17,217	17.22	1,000
1990	86,233.61	56,983	67,674	18,560	17.67	1,050
1991	73,801.41	47,845	56,822	16,979	18.13	937
1992	82,318.53	52,305	62,119	20,200	18.60	1,086
1993	59,674.42	37,117	44,081	15,593	19.09	817
1994	70,970.50	43,171	51,271	19,700	19.58	1,006
1995	79,834.55	47,438	56,339	23,496	20.09	1,170

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2						
NET SALVAGE PERCENT.. 0						
1996	84,375.40	48,676	57,809	26,566	20.84	1,275
1997	98,659.14	55,446	65,849	32,810	21.37	1,535
1998	34,877.95	19,071	22,649	12,229	21.89	559
1999	19,187.53	10,192	12,104	7,084	22.43	316
2000	180,100.00	92,355	109,683	70,417	23.20	3,035
2001	69,874.21	34,686	41,194	28,680	23.75	1,208
2002	379,371.04	181,150	215,138	164,233	24.53	6,695
2003	547,418.01	252,086	299,383	248,035	25.09	9,886
2004	899,832.50	396,826	471,280	428,552	25.88	16,559
2005	719,634.22	304,621	361,775	357,859	26.45	13,530
2006	426,570.73	172,036	204,314	222,257	27.25	8,156
2007	856,063.23	328,043	389,592	466,471	28.04	16,636
2008	554,169.07	201,053	238,775	315,394	28.83	10,940
2009	786,051.96	268,987	319,456	466,596	29.63	15,747
2010	623,275.77	200,383	237,980	385,296	30.43	12,662
2011	697,779.86	209,683	249,025	448,755	31.23	14,369
2012	686,844.51	191,011	226,849	459,996	32.23	14,272
2013	507,572.30	130,395	154,860	352,712	33.03	10,679
2014	642,392.15	151,219	179,591	462,801	33.83	13,680
2015	542,572.07	115,459	137,122	405,450	34.83	11,641
2016	545,190.75	103,695	123,151	422,040	35.83	11,779
2017	688,343.40	115,917	137,666	550,677	36.63	15,033
2018	754,571.81	109,941	130,569	624,003	37.63	16,583
2019	937,657.60	115,332	136,971	800,687	38.63	20,727
2020	997,970.55	100,096	118,876	879,095	39.63	22,183
2021	978,284.73	75,915	90,159	888,126	40.63	21,859
2022	1,022,443.39	56,132	66,664	955,779	41.63	22,959
2023	1,392,820.76	44,849	53,263	1,339,558	42.63	31,423
2024	1,270,877.21	13,217	15,697	1,255,180	43.59	28,795
	19,231,006.30	5,006,725	5,946,035	13,284,971		387,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.3 2.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S4						
NET SALVAGE PERCENT.. 0						
1975	25,717.11	23,782	25,717			
1976	13,626.03	12,799	13,626			
1978	1,304.20	1,211	1,304			
1979	41,749.48	38,681	41,749			
1980	78,231.18	71,926	78,231			
1981	103,540.67	94,408	103,541			
1982	111,541.38	100,778	111,541			
1983	94,279.56	84,342	93,460	820	4.88	168
1984	100,051.83	88,966	98,584	1,468	5.04	291
1985	116,774.98	102,645	113,742	3,033	5.43	559
1986	125,389.90	108,864	120,633	4,757	5.83	816
1987	160,772.64	137,750	152,642	8,131	6.25	1,301
1988	175,315.37	148,124	164,137	11,178	6.69	1,671
1989	145,310.01	120,942	134,017	11,293	7.14	1,582
1990	142,228.97	116,500	129,095	13,134	7.60	1,728
1991	135,142.11	108,830	120,595	14,547	8.08	1,800
1992	132,043.34	104,011	115,256	16,787	8.74	1,921
1993	112,250.88	86,747	96,125	16,126	9.24	1,745
1994	183,968.70	138,768	153,770	30,199	9.91	3,047
1995	147,476.46	108,454	120,179	27,297	10.58	2,580
1996	122,299.49	87,579	97,047	25,252	11.27	2,241
1997	182,246.23	126,406	140,072	42,174	12.11	3,483
1998	181,143.04	121,547	134,687	46,456	12.95	3,587
1999	139,857.78	90,642	100,441	39,417	13.80	2,856
2000	194,710.12	121,713	134,871	59,839	14.64	4,087
2001	229,158.59	137,908	152,817	76,342	15.49	4,928
2002	154,765.04	89,160	98,799	55,966	16.49	3,394
2003	133,893.06	73,989	81,988	51,905	17.34	2,993
	3,484,788.15	2,647,472	2,928,666	556,122		46,778
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 1.34						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1902	24.00	24	24			
1922	10.69	11	11			
1928	109.16	109	109			
1929	721.42	721	721			
1930	776.51	777	777			
1931	19.20	19	19			
1933	232.71	233	233			
1934	12.20	12	12			
1935	119.38	119	119			
1937	880.24	880	880			
1938	199.96	200	200			
1939	55.79	56	56			
1941	371.05	371	371			
1942	668.42	668	668			
1943	3,823.68	3,824	3,824			
1944	964.96	965	965			
1945	441.81	442	442			
1946	57.67	58	58			
1947	577.57	578	578			
1948	950.89	951	951			
1950	1,560.50	1,560	1,560			
1951	2,584.48	2,584	2,584			
1952	4,004.87	4,005	4,005			
1953	3,688.41	3,688	3,688			
1954	11,684.47	11,684	11,684			
1955	20,603.30	20,603	20,603			
1956	21,254.48	21,254	21,254			
1957	23,333.57	23,334	23,334			
1958	19,955.93	19,956	19,956			
1959	19,137.50	19,138	19,138			
1960	21,431.04	21,431	21,431			
1961	28,058.00	28,058	28,058			
1962	11,859.24	11,859	11,859			
1963	33,456.81	33,457	33,457			
1964	21,791.40	21,791	21,791			
1965	28,198.72	27,926	20,334	7,865	0.29	7,865
1966	24,898.19	24,251	17,658	7,240	0.78	7,240
1967	44,447.01	42,580	31,004	13,443	1.26	10,669
1968	46,564.94	43,880	31,950	14,615	1.73	8,448
1969	40,147.69	37,217	27,099	13,049	2.19	5,958
1970	39,726.67	36,231	26,381	13,346	2.64	5,055

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5 NET SALVAGE PERCENT.. 0						
1971	92,452.39	82,960	60,406	32,046	3.08	10,405
1972	56,994.82	50,326	36,644	20,351	3.51	5,798
1973	33,289.31	28,939	21,071	12,218	3.92	3,117
1974	20,418.05	17,471	12,721	7,697	4.33	1,778
1975	18,558.43	15,626	11,378	7,180	4.74	1,515
1976	737.80	668	486	252	5.06	50
1977	519.78	468	341	179	5.22	34
1978	10,078.47	8,982	6,540	3,538	5.67	624
1979	31,003.78	27,457	19,992	11,012	5.87	1,876
1980	53,345.83	46,678	33,988	19,358	6.35	3,049
1981	66,297.15	57,566	41,916	24,381	6.58	3,705
1982	96,431.02	82,622	60,160	36,271	7.09	5,116
1983	67,112.00	56,978	41,488	25,624	7.37	3,477
1984	27,643.43	23,240	16,922	10,721	7.66	1,400
1985	36,301.09	30,192	21,984	14,317	7.98	1,794
1986	71,794.02	58,749	42,777	29,017	8.53	3,402
1987	15,358.13	12,412	9,038	6,320	8.88	712
1988	46,779.01	37,306	27,164	19,615	9.25	2,121
1989	60,129.86	47,491	34,580	25,550	9.43	2,709
1990	45,611.90	35,477	25,832	19,780	9.83	2,012
1991	81,384.87	62,276	45,345	36,040	10.25	3,516
1992	67,599.95	51,058	37,177	30,423	10.50	2,897
1993	92,826.77	68,822	50,111	42,716	10.96	3,897
1994	128,300.03	93,659	68,196	60,104	11.25	5,343
1995	104,686.74	74,830	54,486	50,201	11.74	4,276
1996	90,339.22	63,409	46,170	44,169	12.07	3,659
1997	27,944.00	19,231	14,003	13,941	12.42	1,122
1999	411.21	271	197	214	13.19	16
2000	101,376.58	65,347	47,581	53,796	13.46	3,997
2001	3,134.80	1,967	1,432	1,703	13.90	123
2002	165,725.15	101,424	73,850	91,875	14.21	6,466
2003	353,316.05	210,364	153,173	200,143	14.55	13,756
2004	2,341.98	1,353	985	1,357	14.92	91
2005	51,666.77	28,892	21,037	30,630	15.31	2,001
2006	117,288.46	63,500	46,236	71,052	15.60	4,555
2007	151,171.60	78,987	57,513	93,659	15.92	5,883
2008	197,347.02	99,147	72,192	125,155	16.26	7,697
2009	135,560.41	65,408	47,626	87,934	16.53	5,320
2010	200,411.20	92,450	67,316	133,095	16.83	7,908
2011	165,881.34	72,772	52,988	112,893	17.17	6,575
2012	144,857.27	60,261	43,878	100,979	17.43	5,793

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2013	276,694.38	108,658	79,117	197,577	17.65	11,194
2014	136,858.03	50,473	36,751	100,107	17.83	5,615
2015	304,402.15	104,623	76,179	228,223	17.98	12,693
2016	499,780.60	159,030	115,795	383,986	18.04	21,285
2017	489,185.41	142,206	103,545	385,640	18.09	21,318
2018	495,305.95	129,671	94,418	400,888	18.09	22,161
2019	116,935.64	27,047	19,694	97,242	18.00	5,402
2020	940,111.75	186,894	136,084	804,028	17.80	45,170
2021	45,149.99	7,405	5,392	39,758	17.42	2,282
2022	371,159.80	46,840	34,106	337,054	16.74	20,135
2023	1,031,112.31	85,995	62,615	968,497	15.56	62,243
2024	201,003.50	6,915	5,035	195,968	12.87	15,227
	8,621,531.73	3,620,298	2,705,497	5,916,035		439,545
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5						5.10

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.00 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	4,288.05	4,288	4,288			
1957	14,374.70	14,375	14,375			
1959	188.29	188	188			
1962	7,626.48	7,476	7,084	542	0.63	542
1967	445.13	414	392	53	2.26	23
1972	7,910.24	6,981	6,615	1,295	3.76	344
1981	13,548.93	11,824	11,203	2,346	6.33	371
1985	14,556.64	12,164	11,526	3,031	7.75	391
1992	2,228.63	1,691	1,602	627	10.32	61
2010	68,488.09	30,710	29,099	39,389	17.74	2,220
2015	2,847.08	930	881	1,966	19.40	101
	136,698.14	91,236	87,448	49,250		4,053
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2 2.96						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R1.5						
NET SALVAGE PERCENT.. 0						
1973	917.13	917	917			
1974	11,561.27	11,561	11,561			
1975	3,189.09	3,153	2,005	1,184	0.28	1,184
1976	6,308.81	6,231	3,963	2,346	0.60	2,346
1980	1,144.78	1,103	702	443	1.67	265
1983	10,695.21	10,099	6,423	4,272	2.44	1,751
1984	4,730.23	4,436	2,821	1,909	2.69	710
1985	27,353.09	25,444	16,183	11,170	2.96	3,774
1986	61,596.14	57,026	36,270	25,326	3.08	8,223
1987	40,005.58	36,673	23,325	16,681	3.40	4,906
1989	3,425.59	3,082	1,960	1,466	3.95	371
1990	37,952.71	33,831	21,517	16,436	4.19	3,923
1991	31,594.95	27,873	17,728	13,867	4.46	3,109
1992	6,510.50	5,677	3,611	2,900	4.76	609
1993	1,718.09	1,479	941	777	5.08	153
1994	4,082.11	3,477	2,211	1,871	5.30	353
2000	47,842.64	36,681	23,330	24,513	7.43	3,299
2001	142,467.12	106,751	67,897	74,570	7.83	9,524
2003	2,326.24	1,654	1,052	1,274	8.70	146
2004	89,547.93	61,797	39,305	50,243	9.17	5,479
2005	219,536.12	147,067	93,539	125,997	9.57	13,166
2006	13,325.90	8,614	5,479	7,847	10.07	779
2007	9,937.59	6,196	3,941	5,997	10.52	570
2008	0.11					
2009	5,832.45	3,345	2,128	3,704	11.47	323
2010	108,042.35	59,034	37,547	70,495	11.97	5,889
2011	42,386.12	22,007	13,997	28,389	12.42	2,286
2012	86,817.14	42,471	27,013	59,804	12.96	4,615
2013	486,171.83	223,688	142,272	343,900	13.40	25,664
2014	1,524,759.24	652,749	415,167	1,109,592	13.91	79,769
2015	689,976.13	273,507	173,958	516,018	14.34	35,985
2016	698,561.46	253,438	161,194	537,367	14.78	36,358
2017	1,709,491.37	560,371	356,412	1,353,079	15.21	88,960
2018	1,961,116.84	571,273	363,346	1,597,771	15.61	102,356
2019	714,683.51	181,172	115,231	599,453	15.95	37,583
2020	1,079,074.68	231,138	147,010	932,065	16.20	57,535
2021	567,278.96	97,856	62,239	505,040	16.39	30,814

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R1.5						
NET SALVAGE PERCENT.. 0						
2022	2,166,903.12	278,014	176,825	1,990,078	16.42	121,198
2023	2,922,926.21	236,757	150,584	2,772,342	16.07	172,517
2024	2,634,081.85	80,339	51,098	2,582,984	14.58	177,159
	18,175,872.19	4,367,981	2,782,702	15,393,170		1,043,651
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.7 5.74

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.50 OTHER EQUIPMENT - GPS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2014	1,942,103.70	1,677,007	1,743,052	199,052	1.65	120,638
2015	112,834.83	93,077	96,743	16,092	2.00	8,046
2016	33,669.32	26,158	27,188	6,481	2.42	2,678
2017	34,335.00	24,649	25,620	8,715	2.91	2,995
2018	78,429.10	50,681	52,677	25,752	3.51	7,337
	2,201,371.95	1,871,572	1,945,280	256,092		141,694
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.8						6.44

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,070	1,171			
1958	192.08	172	192			
1959	2,129.94	1,891	2,130			
1971	17,971.09	14,417	17,971			
1983	7,872.27	5,999	7,872			
1984	3,449.87	2,594	3,450			
1987	6,786.87	4,876	6,787			
1988	9,428.54	6,661	9,429			
1990	820.22	559	819			
	49,821.42	38,239	49,821			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2003	12,928.85	12,929	12,929			
2005	522.52	507	507	16	0.58	16
2007	4,181.56	3,641	3,643	539	2.58	209
2010	7,734.00	5,575	5,578	2,156	5.58	386
2011	12,031.56	8,071	8,076	3,956	6.58	601
2012	1,550.11	962	963	587	7.58	77
2014	565,919.21	294,748	294,927	270,992	9.58	28,287
2015	1,175,148.72	553,295	553,632	621,517	10.58	58,745
2016	113,113.73	47,602	47,631	65,483	11.58	5,655
2017	14,623.69	5,423	5,426	9,198	12.58	731
2021	942,346.41	160,981	161,079	781,267	16.58	47,121
2022	627,178.81	75,782	75,828	551,351	17.58	31,362
2023	280,284.70	19,853	19,865	260,420	18.58	14,016
2024	3,272,740.32	75,011	75,057	3,197,683	19.54	163,648
	7,030,304.19	1,264,380	1,265,141	5,765,163		350,854
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4						4.99

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2011	24,427.00	21,848	22,107	2,320	1.58	1,468
2015	66,876.67	41,984	42,481	24,396	5.58	4,372
	91,303.67	63,832	64,588	26,716		5,840
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6						6.40

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2016	70,288.66	70,289	70,289			
2020	354,443.60	313,091	354,444			
2022	129,970.17	62,818	127,224	2,746	2.58	1,064
	554,702.43	446,198	551,957	2,745		1,064
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 0.19						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L4						
NET SALVAGE PERCENT.. 0						
2011	3,781.00	3,247	3,781			
2012	14,849.79	12,483	14,850			
2013	2,789.00	2,264	2,789			
2015	4,197.10	3,012	4,317		120-	
	25,616.89	21,006	25,737		120-	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT.. 0						
2000	292,146.58	285,331	290,649	1,498	0.58	1,498
2001	186,888.81	175,053	178,315	8,574	1.58	5,427
2002	303,527.92	272,164	277,236	26,292	2.58	10,191
2003	291,419.99	249,651	254,304	37,116	3.58	10,368
2004	366,999.55	299,718	305,304	61,696	4.58	13,471
2005	79,725.36	61,920	63,074	16,651	5.58	2,984
2006	167,413.05	123,328	125,626	41,787	6.58	6,351
2007	835,832.86	582,300	593,152	242,681	7.58	32,016
2008	1,181,797.10	776,051	790,514	391,283	8.58	45,604
2009	278,442.30	171,707	174,907	103,535	9.58	10,807
2010	777,173.73	448,173	456,525	320,649	10.58	30,307
2011	595,579.35	319,630	325,587	269,992	11.58	23,315
2012	870,830.41	432,515	440,575	430,255	12.58	34,202
2013	784,168.63	358,106	364,780	419,389	13.58	30,883
2014	894,641.85	372,770	379,717	514,925	14.58	35,317
2015	1,788,936.70	673,839	686,397	1,102,540	15.58	70,766
2016	971,312.23	327,012	333,106	638,206	16.58	38,493
2017	1,449,495.87	430,022	438,036	1,011,460	17.58	57,535
2018	1,163,102.32	298,533	304,097	859,005	18.58	46,233
2019	932,956.06	202,144	205,911	727,045	19.58	37,132
2020	670,668.98	118,487	120,695	549,974	20.58	26,724
2021	3,158,053.91	431,611	439,654	2,718,400	21.58	125,968
2022	1,628,060.43	157,385	160,318	1,467,742	22.58	65,002
2023	923,596.21	52,340	53,316	870,280	23.58	36,908
2024	1,815,314.93	33,275	33,895	1,781,420	24.54	72,593
	22,408,085.13	7,653,065	7,795,690	14,612,395		870,095
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8						3.88

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394.12 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1.5						
NET SALVAGE PERCENT.. 0						
1999	18,450.18	18,450	17,341	1,109		
	18,450.18	18,450	17,341	1,109		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0						0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2011	19,084.33	12,802	11,771	7,313	6.58	1,111
2015	245,836.91	115,747	106,426	139,411	10.58	13,177
	264,921.24	128,549	118,197	146,724		14,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3						5.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,487	14,666			
1991	70,212.28	69,215	70,212			
1992	7,619.70	7,460	7,620			
1993	2,619.06	2,551	2,619			
1994	45,419.28	43,930	45,419			
1995	9,638.80	9,244	9,639			
1997	945.49	897	945			
1999	89,292.15	83,515	89,292			
2000	424,416.34	393,773	424,416			
2001	23,340.60	21,424	23,341			
2002	21,599.55	19,610	21,600			
2003	209,492.31	188,438	209,492			
2011	25,036.41	19,548	25,036			
2014	4,400.00	3,144	47,032	42,632-		
	948,698.04	877,236	991,329	42,631-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.50 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-R2						
NET SALVAGE PERCENT.. 0						
1995	11,741.33	10,810	11,741			
1996	116,915.68	106,311	116,916			
1997	28,592.72	25,713	28,593			
1998	6,337.07	5,625	6,337			
1999	91,165.35	79,478	91,165			
2000	239,707.61	206,029	239,708			
2001	117,197.05	98,797	117,197			
2002	106,166.48	87,577	106,166			
2015	51,575.93	23,699	50,443	1,133	11.08	102
	769,399.22	644,039	768,266	1,133		102
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 0.01						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2010	25,988.40	24,978	25,818	170	0.58	170
2011	6,122.60	5,476	5,660	463	1.58	293
2012	129,294.07	107,027	110,626	18,668	2.58	7,236
2013	14,421.00	10,976	11,345	3,076	3.58	859
2014	98,828.36	68,630	70,938	27,890	4.58	6,090
2015	400,910.38	251,684	260,148	140,762	5.58	25,226
2016	234,767.97	131,731	136,161	98,607	6.58	14,986
2017	8,370.44	4,139	4,278	4,092	7.58	540
2018	12,626.00	5,401	5,583	7,043	8.58	821
2021	5,909.01	1,346	1,391	4,518	11.58	390
2022	3,546.75	571	590	2,957	12.58	235
2023	185,870.78	17,554	18,145	167,726	13.58	12,351
2024	20,517.45	627	648	19,869	14.54	1,367
	1,147,173.21	630,140	651,331	495,842		70,564
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0						6.15

PART III. EXPERIENCED NET SALVAGE

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
303.00	132,678.23			
352.01	60,192.37			
352.02	647.80			
353.00	10,141.97	220.40		220.40-
354.00	774.99			
362.10		84,433.04		84,433.04-
374.40	1,463.92	4,027.90		4,027.90-
375.34	63,972.20	13,446.58		13,446.58-
375.60	1,441.97	518.68		518.68-
375.70	191,736.25			
376.00	24,112,905.61	1,562,758.41		1,562,758.41-
378.00	787,329.71	197,320.30		197,320.30-
380.00	10,932,664.80	3,345,786.25		3,345,786.25-
381.00	577,587.04	675.26		675.26-
382.00	102,336.91			
383.00	390,529.60			
385.00	261,484.70	187,266.09		187,266.09-
387.40	167,920.32	2,001.41		2,001.41-
391.10	80,599.29			
391.12	380,331.60			
392.00	30,525.57		606.50	606.50
394.00	566,669.51			
394.12	461,286.70-			
397.50	4,347.89			
398.00	11,186.58			
	38,408,182.13	5,398,454.32	606.50	5,397,847.82-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.00	1,242,287.64			
354.00	95.51			
362.10		66,230.55		66,230.55-
374.40	2,224.27	181.75		181.75-
375.34	82,598.36	53,446.96		53,446.96-
375.70		6.91		6.91-
376.00	11,960,446.96	908,940.08		908,940.08-
378.00	350,646.55	137,617.14		137,617.14-
380.00	12,050,607.19	4,200,676.28		4,200,676.28-
381.00	541,339.03			
382.00	81,972.15			
383.00	8,090.43	925.21		925.21-
385.00	693,837.68	82,945.35		82,945.35-
387.40	79,636.33	1,780.14		1,780.14-
391.10	96,147.00			
391.12	941,918.01			
394.00	173,810.23			
394.12		3,239.63		3,239.63-
395.00	2,990.39			
398.00	17,913.22			
	28,326,560.95	5,455,990.00		5,455,990.00-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.00	5,278,249.73			
362.10		83,079.72		83,079.72-
374.20	7.42			
374.40	3,044.19	3,641.92		3,641.92-
375.34	68,225.51	31,402.00		31,402.00-
376.00	10,452,782.48	1,247,022.81		1,247,022.81-
378.00	1,305,415.55	131,514.72		131,514.72-
380.00	9,585,919.01	3,747,310.91		3,747,310.91-
381.00	492,205.71			
382.00	119,685.81	2,403.39		2,403.39-
383.00	9,973.05			
385.00	280,195.97	28,224.94		28,224.94-
387.40	364,713.15	1,065.03		1,065.03-
391.10	250,839.67			
391.12	1,425,437.93			
394.00	548,495.06			
394.12	179,308.21			
397.50	3,847.09			
398.00	8,228.13			
	30,376,573.67	5,275,665.44		5,275,665.44-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	4,305,817.99			
362.10		69,176.77		69,176.77 -
374.20	1.55			
374.40	35,613.79	42.58		42.58 -
375.34	95,375.95	48,151.18		48,151.18 -
375.60	144.31			
375.70	69,942.67	81.46		81.46 -
375.71	11,548.02			
376.00	16,919,583.58	1,515,043.62		1,515,043.62 -
378.00	991,214.89	229,635.04		229,635.04 -
379.10	16,355.63			
380.00	14,227,667.56	4,306,166.33		4,306,166.33 -
381.00	608,418.36			
382.00	274,855.75	26.66		26.66 -
383.00	38,085.94			
385.00	174,534.26	53,649.53		53,649.53 -
387.40	276,639.46	15,721.85		15,721.85 -
391.10	94,356.55			
391.12	1,577,540.60			
392.00			1,552.00	1,552.00
394.00	1,139,439.92			
394.12	2,217,026.15			
395.00	1,118.18			
396.00			29,366.75	29,366.75
397.50	3,847.65			
398.00	136.82			
	43,079,265.58	6,237,695.02	30,918.75	6,206,776.27 -

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.00	2,634,054.04			
353.00	1,819.64			
354.00	539.11			
362.10		115,773.74		115,773.74-
374.20	56.75	1,844.88		1,844.88-
374.40	29,262.05	65,582.92		65,582.92-
374.50	146.45			
375.34	129,287.54	25,013.31		25,013.31-
375.70	18,398.93			
375.71	67,908.96			
376.00	18,386,307.84	1,394,586.59		1,394,586.59-
378.00	1,416,971.39	66,203.71		66,203.71-
379.10	453.25	28.05		28.05-
380.00	13,462,948.02	3,665,491.70		3,665,491.70-
381.00	791,198.58	87,758.09		87,758.09-
382.00	587,019.30			
383.00	97,557.10			
385.00	122,052.80	37,414.80		37,414.80-
387.40	641,067.65	29,611.10		29,611.10-
391.10	2,257.20			
391.12	173,736.13			
392.00			2,522.00-	2,522.00-
394.00	383,704.26			
397.50	9,817.53			
398.00	2,264.03			
	38,958,828.55	5,489,308.89	2,522.00-	5,491,830.89-
TOTAL	179,149,410.88	27,857,113.67	29,003.25	27,828,110.42-

COLUMBIA GAS OF PENNSYLVANIA. INC.
53.53 I. VALUATION
A. ALL UTILITIES

5. Provide a comparison of respondent's calculated depreciation reserve vs. book reserve by account at the end of the test year.

Response: A comparison of the calculated depreciation reserve vs. book reserve by account as of November 30, 2024, is listed on Pages 2 through 4 of this response.

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2024

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.20	RIGHTS OF WAY	1,893	1,931
351.00	COMPRESSOR STATION STRUCTURES	3,044,599	3,068,493
	WELLS		
352.01	CONSTRUCTION	1,025,919	925,002
352.02	EQUIPMENT	867,363	614,208
	<i>TOTAL ACCOUNT 352.00</i>	<u>1,893,282</u>	<u>1,539,210</u>
352.10	STORAGE LEASEHOLDS AND RIGHTS	202,914	206,932
353.00	LINES	379,093	386,082
354.00	COMPRESSOR STATION EQUIPMENT	899,874	916,514
355.00	MEASURING AND REGULATING EQUIPMENT	101,732	104,477
	TOTAL UNDERGROUND STORAGE PLANT	6,523,387	6,223,639
DISTRIBUTION PLANT			
	LAND AND LAND RIGHTS		
374.40	LAND RIGHTS	1,212,669	1,111,944
374.50	RIGHTS OF WAY	1,783,965	1,896,227
	<i>TOTAL ACCOUNT 374.00</i>	2,996,634	3,008,171
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	1,619,207	1,568,833
375.60	INDUSTRIAL MEASURING AND REGULATING	60,734	76,125
375.70	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	6,727,981	7,457,407
	OTHER BUILDINGS	1,267,825	1,406,749
	<i>TOTAL ACCOUNT 375.70</i>	7,995,806	8,864,156
375.80	COMMUNICATION	8,740	9,309
	<i>TOTAL ACCOUNT 375.00</i>	9,684,487	10,518,423
376.00	MAINS		
	BARE STEEL	49,454,256	40,093,873
	OTHER	466,004,843	377,802,447
	<i>TOTAL ACCOUNT 376.00</i>	515,459,099	417,896,320

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2024

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	30,473,116	34,316,641
379.10	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	95,011	33,540
380.00	SERVICES		
	BARE STEEL	651,045	512,918
	OTHER	214,254,630	168,797,908
	<i>TOTAL ACCOUNT 380</i>	214,905,675	169,310,826
381.00	METERS	18,352,785	18,097,612
381.10	METERS - AMR	16,141,319	20,638,844
382.00	METER INSTALLATIONS	16,024,040	16,415,562
383.00	HOUSE REGULATORS	5,006,725	5,946,035
384.00	HOUSE REGULATOR INSTALLATIONS	2,647,472	2,928,666
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	3,620,298	2,705,497
	OTHER EQUIPMENT		
387.00	GENERAL	91,236	87,448
387.40	COMMUNICATION EQUIPMENT	4,367,981	2,782,702
387.50	GPS EQUIPMENT	1,871,572	1,945,280
	<i>TOTAL ACCOUNT 387</i>	6,330,789	4,815,430
	TOTAL DISTRIBUTION PLANT	841,737,450	706,631,567
GENERAL PLANT			
390.10	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	38,239	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.10	FURNITURE	1,264,380	1,265,141
391.11	EQUIPMENT	63,832	64,588
391.12	INFORMATION SYSTEMS	446,198	551,957
	<i>TOTAL ACCOUNT 391</i>	1,774,410	1,881,686
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	21,006	25,737
	TOOLS, SHOP AND GARAGE EQUIPMENT		
394.00	EQUIPMENT	7,653,065	7,795,690
394.12	CNG FACILITIES	18,450	17,341
	<i>TOTAL ACCOUNT 394</i>	7,671,515	7,813,031
395.00	LABORATORY EQUIPMENT	128,549	118,197
396.00	POWER OPERATED EQUIPMENT	877,236	991,329

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2024

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
397.50	COMMUNICATION EQUIPMENT - TELEMETERING	644,039	768,266
398.00	MISCELLANEOUS EQUIPMENT	630,140	651,331
TOTAL GENERAL PLANT		11,785,134	12,299,398
SUBTOTAL DEPRECIABLE PLANT		860,045,971	725,154,604
AMORTIZABLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT	26,845,096	26,845,096
303.60	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	5,269,209	5,269,209
362.10	ENVIRONMENTAL REMEDIATION	(263,183)	(263,183)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	3,075,200	3,075,200
SUBTOTAL AMORTIZABLE PLANT		34,926,322	34,926,322
NONDEPRECIABLE PLANT		234,685	234,685
TOTAL GAS PLANT		895,206,978	760,315,611

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

6. Supply a schedule by account and depreciation group showing the survivor curve and annual accrual rate estimated to be appropriate:
- a. For the purposes of this filing.
 - b. For the purposes of the most recent rate increase filing prior to the current proceedings.
 - (i) Supply a comprehensive statement of any changes made in method of depreciation and in the selection of average services lives and dispersion.

Response:

- a. Please refer to pages I-3 through I-5 of the Columbia's historic test year Depreciation Study in Exhibit No.9, Schedule No.1.
- b. Please refer to Exhibit No.9, Schedule No.3, Pages 2 through 4.
 - (i) The depreciation methods and procedures used in this filing are the same as those used in previous filings. Explanations of the depreciation methods and procedures are presented in Exhibit No. 109.

The estimated survivor curves used in this filing are the same as those used in the most recent rate filings, which were established in rate filing R-2022-3031211.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2023

DEPRECIABLE GROUP		SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2023	BOOK DEPRECIATION RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.20	RIGHTS OF WAY	SQUARE	*	1,932.08	1,931	1	0	-
351.00	COMPRESSOR STATION STRUCTURES	65-R3	*	3,294,840.04	2,840,820	454,020	218,531	6.63
WELLS								
352.01	CONSTRUCTION	SQUARE	*	1,126,771.92	830,128	296,644	142,617	12.66
352.02	EQUIPMENT	55-S2.5	*	1,072,969.89	394,387	678,583	327,933	30.56
	TOTAL ACCOUNT 352			2,199,741.81	1,224,515	975,227	470,550	
352.10	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,940.78	206,932	9	4	0.00
353.00	LINES	60-R3	*	389,345.13	388,491	854	418	0.11
354.00	COMPRESSOR STATION EQUIPMENT	60-R2.5	*	947,637.58	884,490	63,148	30,421	3.21
355.00	MEASURING AND REGULATING EQUIPMENT	42-R1.5	*	104,476.92	104,477	0	0	-
TOTAL UNDERGROUND STORAGE PLANT				7,144,914.34	5,651,656	1,493,259	719,924	10.08
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.40	LAND RIGHTS	75-R2.5		7,028,693.06	959,300	6,069,393	115,103	1.64
374.50	RIGHTS OF WAY	80-S4		3,233,171.42	1,861,489	1,371,682	34,777	1.08
TOTAL ACCOUNT 374				10,261,864.48	2,820,789	7,441,075	149,880	1.46
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R0.5		6,505,008.42	1,506,950	4,998,058	153,019	2.35
375.60	INDUSTRIAL MEASURING AND REGULATING	55-R1		86,083.56	76,161	9,923	501	0.58
375.70	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	45,607,375.63	5,867,081	39,740,294	1,228,628	2.69
	OTHER BUILDINGS	38-S1.5		3,832,093.97	1,046,336	2,785,758	109,836	2.87
TOTAL ACCOUNT 375.70				49,439,469.60	6,913,417	42,526,052	1,338,464	2.71
375.80	COMMUNICATION	45-R3		16,515.16	8,960	7,555	349	2.11
TOTAL ACCOUNT 375				56,047,076.74	8,505,488	47,541,588	1,492,333	2.66
376.00	MAINS							
	CAST IRON	65-R1	*	137,360.94	136,246	1,115	1,115	0.81
	BARE STEEL	65-R1	*	60,842,644.64	40,255,238	20,587,407	1,978,494	3.25
	OTHER	65-R1		2,624,217,651.51	339,469,812	2,284,747,840	60,774,815	2.32
TOTAL ACCOUNT 376				2,685,197,657.09	379,861,296	2,305,336,362	62,754,424	2.34
378.00	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5		142,627,114.38	29,749,651	112,877,463	4,499,384	3.15
379.10	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2		119,158.02	28,369	90,789	10,830	9.09

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
380.00 SERVICES							
BARE STEEL	45-R0.5	761,798.31	516,672	245,126	41,341	5.43	5.9
OTHER	45-R0.5	809,307,000.01	153,526,401	655,780,599	27,213,920	3.36	24.1
TOTAL ACCOUNT 380		810,068,798.32	154,043,073	656,025,725	27,255,261	3.36	
381.00 METERS	44-S1	45,648,334.73	18,120,321	27,528,014	1,130,894	2.48	24.3
381.10 METERS - AMR	20-S2.5	24,668,228.32	19,342,376	5,325,852	643,703	2.61	8.3
382.00 METER INSTALLATIONS	55-R3	45,961,179.16	15,884,744	30,076,435	874,551	1.90	34.4
383.00 HOUSE REGULATORS	50-S2	17,839,414.03	5,628,047	12,211,367	355,700	1.99	34.3
384.00 HOUSE REGULATOR INSTALLATIONS	40-S4	3,484,788.15	2,893,818	590,970	46,640	1.34	12.7
385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	7,566,584.47	2,537,333	5,029,251	404,614	5.35	12.4
OTHER EQUIPMENT							
387.00 GENERAL	32-R1	136,698.14	83,634	53,064	4,546	3.33	11.7
387.40 COMMUNICATION EQUIPMENT	25-R1.5	15,067,878.39	2,770,222	12,297,656	845,993	5.61	14.5
387.50 GPS EQUIPMENT	10-S3	2,201,371.95	1,822,003	379,369	175,023	7.95	2.2
TOTAL ACCOUNT 387		17,405,948.48	4,675,859	12,730,089	1,025,562	5.89	
TOTAL DISTRIBUTION PLANT		3,866,896,146.37	644,091,164	3,222,804,980	100,643,776	2.60	
GENERAL PLANT							
390.10 STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
OFFICE FURNITURE AND EQUIPMENT							
391.10 FURNITURE	20-SQ	3,510,573.22	1,101,307	2,409,266	167,126	4.76	14.4
391.11 EQUIPMENT	15-SQ	91,303.67	58,754	32,550	5,855	6.41	5.6
391.12 INFORMATION SYSTEMS	5-SQ	571,397.89	568,652	2,746	767	0.13	3.6
TOTAL ACCOUNT 391		4,173,274.78	1,728,713	2,444,562	173,748	4.16	
392.00 TRANSPORTATION EQUIPMENT - TRAILERS	13-L4	25,616.89	25,610	7	2	0.01	3.5
TOOLS, SHOP AND GARAGE EQUIPMENT							
394.00 EQUIPMENT	25-SQ	20,625,777.22	7,252,261	13,373,516	792,845	3.84	16.9
394.12 CNG FACILITIES	12-S1.5	18,450.18	16,693	1,757	0	-	-
TOTAL ACCOUNT 394		20,644,227.40	7,268,954	13,375,273	792,845	3.84	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
395.00 LABORATORY EQUIPMENT	20-SQ	264,921.24	105,851	159,070	14,111	5.33	11.3
396.00 POWER OPERATED EQUIPMENT	13-L2.5	948,698.04	991,329	(42,631)	0	-	-
397.50 COMMUNICATION EQUIPMENT - TELEMETERING	21-R2	770,403.41	769,271	1,132	97	0.01	11.7
398.00 MISCELLANEOUS EQUIPMENT	15-SQ	970,237.19	591,302	378,935	58,034	5.98	6.5
TOTAL GENERAL PLANT		27,847,200.37	11,530,851	16,316,348	1,038,837	3.73	
SUBTOTAL DEPRECIABLE PLANT		3,901,888,261.08	661,273,671	3,240,614,587	102,402,537	2.62	
AMORTIZABLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT		56,783,421.45	29,165,856	27,617,565	8,140,377		
303.60 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		7,289,690.12	3,680,671	3,609,019	1,198,839		
362.10 ENVIRONMENTAL REMEDIATION		0.00	(239,108)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		5,136,754.55	2,678,297	2,458,458	230,259		
SUBTOTAL AMORTIZABLE PLANT		69,209,866.12	35,285,716	33,685,042	9,569,475		
NONDEPRECIABLE PLANT		3,533,180.56	234,685				
TOTAL GAS PLANT		3,974,631,307.76	696,794,072	3,274,299,629	111,972,012		

* Indicates the use of an interim survivor curve and retirement date.

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

7. Provide a table, showing the cumulative depreciated original cost by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:
- a. Year installed
 - b. Original cost – the total surviving cost associated with each installation year from all plant accounts.
 - c. Calculated depreciation reserve – the calculated depreciation reserve associated with each installation year from all plant accounts.
 - d. Depreciated original cost – (Column B minus Column C).
 - e. Total – cumulation year by year of the figures from Column D.
 - f. Column E divided by the total of the figure in Column D.

Response: Please reference pages II-3 through II-6 of Columbia's Depreciation Study for the historic test year included in Exhibit No. 9, Schedule No.1.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

17. Regardless of whether a claim for net negative or positive salvage is made, attach an exhibit showing gross salvage, cost of removal, and net salvage for the test year and four previous years by account.

Response: Please refer to pages III-2 through III-6 of Columbia's historic test year depreciation study is included in Exhibit No. 9, Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

12. Provide a schedule showing residential and commercial heating sales by unit (MCF) per month and degree days for the test year and three preceding twelve month periods.

Response:

See Exhibit No. 10, Schedule No. 1, Pages 2-3 for residential and commercial heating sales by Dth.

Columbia Gas of Pennsylvania, Inc.
Degree Day Data and Residential Heating Sales
Billing Month

Line No.	Description	December (1)	January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	Total (13)
1	Degree Days (BPT=65)													
2	January 2026 to December 2026 (1)	819	1,035	1,012	841	557	262	78	8	2	18	131	414	5,177
3	December 2024 to November 2025 (1)	819	1,035	1,012	841	557	262	78	8	2	18	131	414	5,177
4	December 2023 to November 2024 (2)	738	917	831	626	485	167	44	4	3	23	100	310	4,248
5	December 2022 to November 2023 (3)	831	978	843	716	522	303	71	15	1	15	134	395	4,824
6	December 2021 to November 2022 (3)	811	968	1,120	774	586	302	48	6	1	11	240	424	5,291
7	December 2020 to November 2021 (3)	740	1,034	1,069	845	457	319	110	12	2	12	79	385	5,064
8	Residential Heating Sales - Dth													
9	January 2026 to December 2026 (1)	3,930,539	5,323,117	5,408,936	4,371,478	2,660,799	1,047,984	281,082	-	-	-	313,986	1,535,820	24,873,740
10	December 2024 to November 2025 (1)	3,861,476	5,289,186	5,371,671	4,341,187	2,633,203	1,030,487	280,869	-	-	-	317,415	1,522,465	24,647,958
11	December 2023 to November 2024 (2)	3,476,527	4,609,520	4,308,324	3,070,723	2,277,436	679,381	161,856	-	-	30,153	224,507	1,020,400	19,858,826
12	December 2022 to November 2023 (3)	3,813,738	4,840,234	4,208,880	3,394,371	2,391,637	1,089,582	227,697	-	-	-	296,988	1,438,344	21,701,470
13	December 2021 to November 2022 (3)	3,772,870	4,620,851	5,630,309	3,842,435	2,738,626	1,264,142	176,858	-	-	-	572,653	1,505,139	24,123,886
14	December 2020 to November 2021 (3)	3,233,503	5,037,479	5,349,757	4,232,030	2,026,447	1,232,832	396,870	-	-	-	112,013	1,297,578	22,918,509

(1) Rate test year and Future test year reflecting normal weather based upon the 20 Year (2005-2024) average.
(2) Historic test year.
(3) Actual heating sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc.
Degree Day Data and Commercial Heating Sales
Billing Month

Line No.	Description	December (1)	January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	Total (13)
1	Degree Days (BPT=65)													
2	January 2026 to December 2026 (1)	819	1,035	1,012	841	557	262	78	8	2	18	131	414	5,177
3	December 2024 to November 2025 (1)	819	1,035	1,012	841	557	262	78	8	2	18	131	414	5,177
4	December 2023 to November 2024 (2)	738	917	831	626	485	167	44	4	3	23	100	310	4,248
5	December 2022 to November 2023 (3)	831	978	843	716	522	303	71	15	1	15	134	395	4,824
6	December 2021 to November 2022 (3)	811	968	1,120	774	586	302	48	6	1	11	240	424	5,291
7	December 2020 to November 2021 (3)	740	1,034	1,069	845	457	319	110	12	2	12	79	385	5,064
8	Commercial Heating Sales - Dth													
9	January 2026 to December 2026 (1)	910,858	1,282,183	1,341,926	1,034,755	654,672	241,759	50,336	-	-	14,293	80,301	334,620	5,945,704
10	December 2024 to November 2025 (1)	911,075	1,282,211	1,342,380	1,035,343	649,468	235,876	50,368	-	-	12,479	82,056	334,440	5,935,696
11	December 2023 to November 2024 (2)	856,030	1,173,328	1,136,806	780,958	543,226	147,311	26,321	-	-	20,894	68,204	251,616	5,004,695
12	December 2022 to November 2023 (3)	918,822	1,224,575	1,076,550	836,924	558,229	217,114	37,601	-	-	2,284	72,582	328,781	5,273,462
13	December 2021 to November 2022 (3)	921,027	1,233,238	1,602,617	1,044,522	703,557	292,744	33,138	-	-	12,966	135,337	388,026	6,367,172
14	December 2020 to November 2021 (3)	756,789	1,280,127	1,431,295	1,103,530	479,474	240,773	50,216	-	-	6,724	39,703	308,374	5,697,004

(1) Rate test year and Future test year reflecting normal weather based upon the 20 Year (2005-2024) average.
(2) Historic test year.
(3) Actual heating sales, not weather normalized.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

19. Provide growth patterns of usage and customer numbers per rate class, using historical and projected data.

Response:

See Exhibit No. 10, Schedule 2, Pages 2-8.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2020

Line No.	Period	Residential (1)						Commercial (1)						Industrial (1)					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average		Total Customers	Sales Volume	Trans Volume	Through-Put	Average		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust	
1	Dec 2019	399,076	4,123	1,249	5,372	13.46		37,259	1,278	2,132	3,410	91.52		269	21	2,044	2,065	7,676.82	
2	Jan 2020	399,994	4,497	1,347	5,845	14.61		37,314	1,431	2,246	3,677	98.54		269	23	2,049	2,072	7,702.35	
3	Feb	400,464	4,257	1,261	5,518	13.78		37,355	1,356	2,195	3,551	95.06		269	22	2,097	2,119	7,878.57	
4	Mar	400,735	3,639	1,092	4,731	11.80		37,361	1,155	1,830	2,986	79.91		268	17	1,957	1,974	7,364.73	
5	Apr	400,727	2,271	696	2,967	7.40		37,292	662	1,244	1,906	51.10		268	11	1,714	1,725	6,435.72	
6	May	400,673	1,944	593	2,536	6.33		37,260	543	1,041	1,584	42.50		268	12	1,674	1,685	6,288.64	
7	Jun	400,630	804	238	1,042	2.60		37,198	244	620	864	23.23		267	9	1,522	1,531	5,732.77	
8	Jul	400,444	441	122	563	1.41		37,174	160	509	669	17.99		269	10	1,407	1,417	5,269.49	
9	Aug	400,410	381	105	486	1.21		37,160	152	515	667	17.95		269	14	1,554	1,568	5,828.08	
10	Sep	400,686	431	118	549	1.37		37,159	168	577	745	20.06		269	17	1,563	1,580	5,874.02	
11	Oct	401,227	709	213	922	2.30		37,207	253	733	986	26.50		271	14	1,726	1,740	6,419.77	
12	Nov 2020	402,017	1,547	460	2,007	4.99		37,286	480	1,098	1,578	42.33		271	15	1,837	1,852	6,833.75	
13																			
14	Total or Average	400,590	25,044	7,493	32,537	81		37,252	7,882	14,740	22,622	607		269	184	21,144	21,328	79,305	
15																			
16	Heating Season		18,064	5,409	23,473	59			5,700	9,502	15,202	407			98	9,984	10,082	37,456	
17	(November-March)																		
18	Non-Heating Season		6,980	2,085	9,065	23			2,183	5,238	7,420	199			86	11,160	11,246	41,849	
19	(April-October)																		
20	Daily Average = Total/365		69	21	89				22	40	62				1	58	58		

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2021

Line No.	Period	Residential (1)					Commercial (1)					Industrial (1)				
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average
		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust	
1	Dec 2020	403,008	3,702	632	4,334	10.76	37,351	1,036	1,759	2,795	74.83	273	18	1,863	1,881	6,891.45
2	Jan 2021	403,785	5,520	922	6,442	15.95	37,417	1,597	2,304	3,901	104.26	275	27	1,963	1,991	7,238.69
3	Feb	404,324	5,779	950	6,729	16.64	37,454	1,714	2,446	4,160	111.08	275	28	2,065	2,094	7,613.95
4	Mar	404,632	4,663	753	5,416	13.39	37,437	1,386	1,977	3,364	89.86	275	23	1,918	1,941	7,058.39
5	Apr	404,693	2,475	397	2,872	7.10	37,412	739	1,292	2,030	54.27	276	14	1,935	1,949	7,062.67
6	May	403,650	1,664	266	1,930	4.78	37,367	475	915	1,390	37.20	275	9	1,751	1,759	6,398.13
7	Jun	402,137	844	134	978	2.43	37,193	261	618	880	23.65	275	6	1,695	1,701	6,186.00
8	Jul	401,346	479	77	556	1.39	37,098	189	514	704	18.97	275	4	1,665	1,669	6,068.76
9	Aug	400,913	427	67	494	1.23	37,068	177	510	687	18.53	274	4	1,803	1,807	6,595.06
10	Sep	401,187	448	69	517	1.29	37,026	187	539	726	19.61	274	5	1,876	1,881	6,866.57
11	Oct	401,619	549	84	632	1.57	37,050	220	619	840	22.66	275	7	1,938	1,945	7,073.40
12	Nov 2021	403,314	1,729	264	1,993	4.94	37,121	524	1,124	1,648	44.39	273	14	2,110	2,124	7,780.80
13																
14	Total or Average	402,884	28,281	4,614	32,895	81	37,250	8,506	14,618	23,124	619	275	160	22,584	22,744	82,834
15																
16	Heating Season		21,394	3,521	24,915	62		6,258	9,611	15,868	424		111	9,920	10,031	36,583
17	(November-March)															
18	Non-Heating Season		6,887	1,093	7,980	20		2,248	5,008	7,256	195		49	12,663	12,713	46,251
19	(April-October)															
20	Daily Average = Total/365		77	13	90			23	40	63			0	62	62	

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2022

Line No.	Period	Residential (1)						Commercial (1)						Industrial (1)					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average		Total Customers	Sales Volume	Trans Volume	Through-Put	Average		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust	
1	Dec 2021	405,176	4,247	624	4,871	12.02		37,221	1,219	1,817	3,037	81.58		275	28	2,001	2,029	7,377.19	
2	Jan 2022	406,254	5,100	759	5,859	14.42		37,282	1,548	2,147	3,695	99.10		282	39	2,312	2,351	8,336.73	
3	Feb	406,866	6,060	900	6,960	17.11		37,313	1,894	2,472	4,366	117.01		284	36	2,250	2,286	8,050.39	
4	Mar	407,152	4,271	620	4,891	12.01		37,305	1,331	1,778	3,109	83.33		282	24	2,066	2,090	7,410.87	
5	Apr	406,204	3,176	456	3,632	8.94		37,244	974	1,479	2,453	65.88		284	21	1,978	1,999	7,038.20	
6	May	405,164	1,702	245	1,947	4.81		37,135	543	938	1,481	39.88		280	14	1,955	1,968	7,029.12	
7	Jun	403,849	624	90	714	1.77		37,040	231	583	814	21.98		282	10	1,689	1,699	6,023.37	
8	Jul	402,768	462	66	527	1.31		36,938	191	496	687	18.59		281	8	1,697	1,706	6,070.03	
9	Aug	402,282	421	60	481	1.20		36,868	172	495	668	18.11		281	9	1,953	1,962	6,983.13	
10	Sep	402,482	450	63	513	1.27		36,840	188	549	737	20.00		280	14	1,862	1,876	6,700.30	
11	Oct	404,003	1,006	139	1,145	2.83		36,881	342	765	1,107	30.01		278	17	1,884	1,901	6,838.12	
12	Nov 2022	405,927	1,938	266	2,205	5.43		36,979	629	1,111	1,740	47.06		279	24	1,940	1,964	7,038.32	
13																			
14	Total or Average	404,844	29,457	4,288	33,745	83		37,087	9,263	14,630	23,893	643		281	244	23,587	23,830	84,896	
15																			
16	Heating Season		21,616	3,170	24,786	61			6,621	9,325	15,946	428			150	10,569	10,720	38,214	
17	(November-March)																		
18	Non-Heating Season		7,841	1,118	8,959	22			2,642	5,305	7,947	214			93	13,018	13,111	46,682	
19	(April-October)																		
20	Daily Average = Total/365		81	12	92				25	40	65				1	65	65		

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2023

Line No.	Period	Residential (1)						Commercial (1)						Industrial (1)					
		Total	Sales	Trans	Through-	Average		Total	Sales	Trans	Through-	Average		Total	Sales	Trans	Through-	Average	
		Customers	Volume	Volume	Put			Customers	Volume	Volume	Put			Customers	Volume	Volume	Put		
			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust	
1	Dec 2022	407,754	4,293	588	4,881	11.97		37,103	1,210	1,961	3,171	85.46		277	38	2,106	2,145	7,742.72	
2	Jan 2023	408,676	5,331	731	6,061	14.83		37,170	1,540	2,264	3,804	102.35		277	43	2,176	2,219	8,009.65	
3	Feb	409,028	4,646	641	5,288	12.93		37,188	1,352	2,062	3,414	91.81		276	39	2,097	2,136	7,740.91	
4	Mar	409,235	3,830	531	4,361	10.66		37,182	1,106	1,741	2,847	76.57		277	34	2,039	2,074	7,486.62	
5	Apr	408,492	2,841	395	3,236	7.92		37,139	826	1,379	2,206	59.39		277	23	1,760	1,783	6,435.79	
6	May	407,141	1,530	215	1,745	4.28		37,037	442	937	1,379	37.23		277	15	1,903	1,918	6,924.10	
7	Jun	406,068	678	96	774	1.91		36,936	230	629	859	23.27		277	11	1,730	1,741	6,285.49	
8	Jul	405,154	490	69	560	1.38		36,887	177	541	718	19.45		277	10	1,735	1,745	6,298.25	
9	Aug	404,250	421	62	483	1.19		36,847	162	528	690	18.73		277	9	1,831	1,840	6,640.97	
10	Sep	404,409	458	63	521	1.29		36,795	173	548	720	19.58		278	10	1,843	1,853	6,666.64	
11	Oct	405,431	731	105	835	2.06		36,825	253	717	971	26.36		279	13	2,024	2,037	7,301.74	
12	Nov 2023	407,439	1,875	271	2,146	5.27		36,883	554	1,157	1,711	46.40		279	25	2,002	2,027	7,263.53	
13																			
14	Total or Average	406,923	27,125	3,766	30,890	76		36,999	8,026	14,464	22,490	607		277	271	23,246	23,517	84,796	
15																			
16	Heating Season		19,975	2,762	22,737	56			5,762	9,185	14,948	403			180	10,421	10,600	38,243	
17	(November-March)																		
18	Non-Heating Season		7,149	1,004	8,153	20			2,264	5,279	7,543	204			92	12,825	12,916	46,553	
19	(April-October)																		
20	Daily Average = Total/365		74	10	85				22	40	62				1	64	64		

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2024

Line No.	Period	Residential (1)						Commercial (1)						Industrial (1)					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average		Total Customers	Sales Volume	Trans Volume	Through-Put	Average		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust	
1	Dec 2023	409,315	3,930	552	4,482	10.95		37,007	1,124	1,848	2,973	80.33		285	34	2,012	2,046	7,179.03	
2	Jan 2024	410,294	5,076	706	5,781	14.09		37,045	1,462	2,230	3,692	99.66		284	42	2,219	2,261	7,961.22	
3	Feb	410,755	4,723	648	5,371	13.08		37,071	1,394	2,110	3,504	94.53		284	40	2,227	2,267	7,981.37	
4	Mar	410,952	3,486	476	3,962	9.64		37,068	1,031	1,630	2,661	71.80		285	30	1,971	2,001	7,021.46	
5	Apr	410,099	2,712	372	3,084	7.52		37,021	793	1,358	2,151	58.10		286	20	1,926	1,946	6,805.85	
6	May	408,510	1,093	149	1,242	3.04		36,941	348	770	1,119	30.29		287	8	1,718	1,726	6,014.93	
7	Jun	407,466	591	81	672	1.65		36,879	211	556	766	20.78		286	6	1,685	1,691	5,913.65	
8	Jul	406,792	437	61	498	1.22		36,827	170	473	643	17.46		287	5	1,664	1,669	5,816.89	
9	Aug	405,963	402	56	458	1.13		36,777	164	507	671	18.25		286	5	1,707	1,712	5,985.08	
10	Sep	406,336	456	63	519	1.28		36,716	181	570	751	20.47		286	6	1,807	1,812	6,336.49	
11	Oct	407,383	639	87	726	1.78		36,705	234	677	911	24.81		288	9	1,723	1,732	6,015.57	
12	Nov 2024	409,258	1,433	204	1,637	4.00		36,792	452	999	1,451	39.44		285	16	1,913	1,930	6,770.74	
13																			
14	Total or Average	408,594	24,978	3,455	28,432	69		36,904	7,564	13,729	21,293	576		286	221	22,573	22,794	79,802	
15																			
16	Heating Season		18,647	2,586	21,233	52			5,463	8,818	14,281	386			163	10,342	10,504	36,914	
17	(November-March)																		
18	Non-Heating Season		6,331	869	7,200	18			2,101	4,911	7,012	190			59	12,231	12,290	42,888	
19	(April-October)																		
20	Daily Average = Total/365		68	9	78				21	38	58				1	62	62		

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2025

Line No.	Period	Residential						Commercial						Industrial					
		Total	Sales	Trans	Through-	Average		Total	Sales	Trans	Through-	Average		Total	Sales	Trans	Through-	Average	
		Customers	Volume	Volume	Put			Customers	Volume	Volume	Put			Customers	Volume	Volume	Put		
			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust	
1	Dec 2024	411,130	4,291	565	4,856	11.81		37,072	1,188	1,898	3,086	83.25		291	52	2,106	2,159	7,417.63	
2	Jan 2025	412,052	5,734	747	6,482	15.73		37,156	1,578	2,384	3,962	106.64		291	57	2,044	2,101	7,219.10	
3	Feb	412,506	5,765	742	6,507	15.77		37,194	1,606	2,395	4,001	107.57		291	56	2,048	2,104	7,229.64	
4	Mar	412,613	4,734	606	5,340	12.94		37,192	1,291	2,015	3,306	88.89		292	43	2,011	2,054	7,035.14	
5	Apr	411,529	3,034	389	3,423	8.32		37,143	898	1,514	2,413	64.95		292	34	1,940	1,974	6,758.89	
6	May	410,212	1,434	185	1,620	3.95		37,041	445	989	1,434	38.72		293	18	1,937	1,956	6,675.39	
7	Jun	408,875	685	92	777	1.90		36,955	241	618	858	23.22		292	15	1,821	1,836	6,287.82	
8	Jul	407,625	425	58	482	1.18		36,885	176	493	669	18.14		293	12	1,893	1,905	6,503.19	
9	Aug	407,028	372	51	423	1.04		36,845	156	506	662	17.97		293	11	1,913	1,924	6,567.84	
10	Sep	407,080	418	56	474	1.16		36,847	177	549	727	19.72		293	18	1,871	1,889	6,446.91	
11	Oct	408,103	709	94	802	1.97		36,848	251	724	974	26.44		295	22	1,914	1,936	6,561.29	
12	Nov 2025	409,983	1,910	261	2,171	5.30		36,953	537	1,188	1,725	46.68		292	35	1,955	1,990	6,816.43	
13																			
14	Total or Average	409,895	29,512	3,845	33,357	81		37,011	8,545	15,273	23,818	642		292	374	23,454	23,828	81,519	
15																			
16	Heating Season		22,436	2,921	25,356	62			6,200	9,880	16,081	433			243	10,165	10,408	35,718	
17	(November-March)																		
18	Non-Heating Season		7,076	924	8,000	20			2,345	5,392	7,737	209			131	13,289	13,420	45,801	
19	(April-October)																		
20	Daily Average = Total/365		81	11	91				23	42	65				1	64	65		

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended December 31, 2026

Line No.	Period	Residential					Commercial					Industrial					
		Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average	
		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		
		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		
1	Jan	2026	413,281	5,761	720	6,481	15.68	37,185	1,577	2,382	3,959	106.46	292	57	2,021	2,078	7,114.85
2	Feb		413,822	5,798	716	6,514	15.74	37,221	1,605	2,395	4,000	107.48	292	56	2,048	2,103	7,203.59
3	Mar		414,005	4,762	584	5,346	12.91	37,216	1,292	2,015	3,307	88.86	293	43	2,027	2,070	7,065.85
4	Apr		413,039	3,049	375	3,424	8.29	37,164	898	1,515	2,413	64.93	293	34	1,950	1,984	6,771.32
5	May		411,695	1,436	178	1,614	3.92	37,061	445	989	1,435	38.71	294	18	1,951	1,969	6,698.82
6	Jun		410,450	681	87	768	1.87	36,973	241	618	858	23.21	293	15	1,833	1,848	6,305.96
7	Jul		409,430	419	55	473	1.16	36,902	177	493	670	18.15	294	12	1,904	1,916	6,517.77
8	Aug		408,861	366	48	413	1.01	36,862	156	505	662	17.96	293	11	1,927	1,938	6,615.14
9	Sep		409,031	412	53	465	1.14	36,863	177	549	727	19.72	293	18	1,907	1,926	6,571.81
10	Oct		410,116	706	89	795	1.94	36,864	251	724	975	26.45	295	22	1,944	1,966	6,662.85
11	Nov		412,023	1,920	251	2,171	5.27	36,969	537	1,188	1,726	46.68	292	35	1,949	1,984	6,796.11
12	Dec	2026	414,132	4,361	527	4,888	11.80	37,121	1,189	1,900	3,089	83.20	293	52	2,065	2,117	7,225.44
13																	
14	Total or Average		411,657	29,670	3,683	33,353	81	37,033	8,545	15,274	23,819	642	293	374	23,526	23,899	81,550
15																	
16	Heating Season			22,601	2,798	25,400	61		6,200	9,880	16,080	433		243	10,110	10,353	35,406
17	(November-March)																
18	Non-Heating Season			7,069	885	7,953	19		2,345	5,394	7,739	209		131	13,416	13,547	46,144
19	(April-October)																
20	Daily Average = Total/365			81	10	91			23	42	65			1	64	65	

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

22. Provide supporting data detailing curtailment adjustments, procedures and policies.

Response:

No curtailment adjustments have been made to the retail sales volumes for the twelve months ended November 30, 2024 (Historic Test Year), the twelve months ended November 30, 2025 (Future Test Year) or the twelve months ending December 31, 2026 (Fully Projected Future Test Year).

For Columbia's procedures and policies relating to curtailment, please see Tariff Section 2.3 Gas Emergency Rules and Section 2.4 Emergency Curtailment for Tests or Repair. Please see Exhibit No. 14, Schedule No. 2, for a complete copy of Columbia's tariff.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

38. Identify company's policy with respect to replacing customers lost through attrition.

Response:

Columbia's policy for replacing customers lost through attrition and its policy for new business are essentially identical. Columbia's New Business field team is currently staffed by five Project Managers and a Team Leader whose focus is on commercial and industrial projects, as well as residential new construction projects where main is needed. Columbia's New Business team collaborates with internal stakeholders to implement the process of connecting the customers to Columbia's system. Residential customers who wish to convert to natural gas from alternate fuel sources where main is already available are assisted by the New Business team located in Columbus, Ohio. In addition, Columbia uses the annual Dormant Account Survey process as a means of identifying customers who have left the system and targets them for reconnection.

Rules and regulations regarding applicant/new customers are detailed on Page Nos. 38 through 54 of Tariff Gas Pa. P.U.C. No.9 and are included as part of Exhibit 14, Schedule 2, Attachment A. Page Nos. 38 through 54 of the current Tariff contain rules relevant to applicants and customers, including Application for Service, Customer's Installations, Testing and Inspecting of Customer's Installations, Credit, Point of Delivery of Gas to Customer, Extensions, Rights-of-Way, Introduction of Service, Company Equipment on Customer's Premises and Selection of Rate Schedule.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

39. Identify procedures developed to govern relationships between the respondent and potential customers; i.e., basically expansion, alternate energy requirements, availability of supply, availability of distribution facilities, ownership of metering and related facilities.

Response:

The relationship between Columbia Gas of Pennsylvania, Inc. and potential customers is described in its tariff currently on file with the Pennsylvania Public Utility Commission (Commission). Please reference Exhibit No. 14, Schedule No.2.

The availability of gas supply and/or capacity is evaluated for new loads being considered for addition to the distribution system. Key variables include the projected daily maximum and annual usage of the load being evaluated, the character of service being requested (sales service or general distribution service, firm service or interruptible service), the ability to accept such new loads within the constraints of existing distribution facilities and the existing contracts with the companies' interstate pipeline suppliers. Ownership of metering and related facilities is specifically addressed in Section 4 (Customer's Installations – starting on Page No. 40) of the Company's tariff.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

4. Provide an exhibit for each customer classification showing the following data for the test year and the four previous years.
- a. The maximum coincident peak day demand.
 - b. The maximum coincident three-day peak day demand.
 - c. The average monthly consumption in MCF during the primary heating season (November - March).
 - d. The average monthly consumption in MCF during the non-heating season (April - October).
 - e. The average daily consumption in MCF for each twelve-month period.

Response:

Consistent with the fact that Columbia now bills in therms, the requested information is provided in Dth. Data by customer class is provided in the response to GAS-COS-010.

- a. See Page 2.
- b. See Page 2.
- c. See Exhibit No. 10, Schedule No.2.
- d. See Exhibit No. 10, Schedule No.2.
- e. See Exhibit No. 10, Schedule No.2.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

Maximum Coincident Peak Day Demand (Dth)

<u>Twelve Months</u> <u>Ending</u>	11/30/2024	11/30/2023	11/30/2022	11/30/2021	11/30/2020
	618,110	713,156	630,773	539,160	552,599

Maximum Coincident Three-Day Peak Day Demand (Dth)

<u>Twelve Months</u> <u>Ending</u>	11/30/2024	11/30/2023	11/30/2022	11/30/2021	11/30/2020
Day 1	543,338	713,156	568,932	539,160	532,968
Day 2	618,110	651,206	613,846	527,836	540,483
Day 3	599,499	580,122	515,208	424,721	474,223

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

13. Submit the projected demands for all customer classes for both purchased and produced gas for the three years following the test year filing.

Response:

Please see Exhibit No. 10, Schedule No. 6, Pages 2-4.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended December 31, 2027

Line No.	Period	Residential						Commercial						Industrial					
		Customers	Sales Volume	Trans Volume	Through-Put	Average		Total Customers	Sales Volume	Trans Volume	Through-Put	Average		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth				MDth	MDth	MDth				MDth	MDth	MDth		
1	Jan	2027	415,133	5,804	695	6,499	15.65	37,200	1,577	2,382	3,960	106.45	292	57	2,046	2,102	7,199.53		
2	Feb		415,606	5,840	690	6,530	15.71	37,235	1,605	2,395	4,000	107.43	292	56	2,087	2,143	7,338.76		
3	Mar		415,736	4,794	563	5,357	12.89	37,230	1,292	2,016	3,308	88.85	293	43	2,049	2,092	7,139.29		
4	Apr		414,710	3,066	361	3,427	8.26	37,179	899	1,515	2,414	64.93	293	34	1,957	1,991	6,795.67		
5	May		413,350	1,439	171	1,610	3.89	37,076	446	989	1,435	38.70	294	18	1,982	2,000	6,803.12		
6	Jun		412,070	678	83	761	1.85	36,988	241	618	858	23.21	293	15	1,854	1,869	6,377.92		
7	Jul		410,937	413	52	465	1.13	36,917	177	493	670	18.14	294	12	1,887	1,899	6,457.67		
8	Aug		410,297	360	45	404	0.99	36,876	156	506	662	17.96	293	11	1,930	1,941	6,625.56		
9	Sep		410,387	406	50	456	1.11	36,877	177	550	727	19.72	293	18	1,920	1,939	6,617.20		
10	Oct		411,403	702	85	787	1.91	36,879	251	725	976	26.47	295	22	1,966	1,988	6,738.96		
11	Nov		413,260	1,926	241	2,167	5.24	36,983	538	1,189	1,727	46.70	292	35	1,990	2,026	6,937.97		
12	Dec	2027	415,365	4,384	507	4,891	11.78	37,135	1,189	1,901	3,090	83.21	293	52	2,075	2,127	7,258.29		
13																			
14	Total or Average		413,188	29,812	3,542	33,354	80.42	37,048	8,548	15,280	23,828	641.77	293	374	23,743	24,116	82,289.95		
15																			
16	Heating Season			22,748	2,696	25,444	61.27		6,202	9,883	16,085	432.64		243	10,246	10,490	35,873.83		
17	(November-March)																		
18	Non-Heating Season			7,064	846	7,910	19.14		2,347	5,396	7,743	209.14		131	13,496	13,627	46,416.12		
19	(April-October)																		
20	Daily Average = Total/365			81.68	9.70	91.38			23.42	41.86	65.28			1.02	65.05	66.07			

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended December 31, 2028

Line No.	Period	Residential						Commercial						Industrial					
		Customers	Sales Volume	Trans Volume	Through-Put	Average		Total Customers	Sales Volume	Trans Volume	Through-Put	Average		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth				MDth	MDth	MDth				MDth	MDth	MDth		
	1 Jan	2028	416,382	5,838	669	6,507	15.63		37,215	1,578	2,383	3,961	106.44		292	57	2,050	2,107	7,216.10
	2 Feb		416,873	5,875	664	6,539	15.69		37,250	1,606	2,396	4,002	107.43		292	56	2,092	2,148	7,355.33
	3 Mar		417,017	4,821	542	5,363	12.86		37,245	1,293	2,017	3,310	88.86		293	43	2,054	2,097	7,158.36
	4 Apr		416,004	3,080	347	3,427	8.24		37,194	899	1,516	2,415	64.94		293	34	1,977	2,010	6,860.99
	5 May		414,643	1,441	163	1,605	3.87		37,091	446	990	1,435	38.70		294	18	1,990	2,008	6,830.55
	6 Jun		413,362	674	79	753	1.82		37,003	241	618	859	23.22		293	15	1,845	1,860	6,348.51
	7 Jul		412,251	407	49	456	1.11		36,932	177	494	671	18.16		294	12	1,884	1,896	6,447.53
	8 Aug		411,627	354	42	396	0.96		36,891	157	506	663	17.97		293	11	1,931	1,942	6,629.02
	9 Sep		411,732	401	47	448	1.09		36,892	177	550	728	19.73		293	18	1,927	1,945	6,638.97
	10 Oct		412,761	699	81	780	1.89		36,893	251	726	977	26.48		295	22	1,977	1,998	6,774.51
	11 Nov		414,623	1,933	231	2,164	5.22		36,998	538	1,190	1,728	46.71		292	35	1,994	2,029	6,950.30
	12 Dec	2028	416,715	4,409	488	4,897	11.75		37,149	1,190	1,901	3,091	83.20		293	52	2,079	2,131	7,272.09
13																			
14	Total or Average		414,499	29,931	3,403	33,333	80.12		37,063	8,552	15,288	23,840	641.84		293	374	23,799	24,173	82,482.26
15																			
16	Heating Season			22,875	2,594	25,470	61.14			6,204	9,887	16,092	432.65			243	10,269	10,512	35,952.18
17	(November-March)																		
18	Non-Heating Season			7,055	808	7,863	18.97			2,348	5,400	7,748	209.19			131	13,530	13,660	46,530.08
19	(April-October)																		
20	Daily Average = Total/365			82.00	9.32	91.32				23.43	41.88	65.32				1.02	65.20	66.23	

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended December 31, 2029

Line No.	Period	Residential						Commercial						Industrial					
		Customers	Sales Volume	Trans Volume	Through-Put	Average		Total Customers	Sales Volume	Trans Volume	Through-Put	Average		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth				MDth	MDth	MDth				MDth	MDth	MDth		
	1 Jan	2029	417,704	5,874	643	6,518	15.60		37,229	1,578	2,384	3,963	106.44		292	57	2,050	2,107	7,216.10
	2 Feb		418,159	5,910	639	6,549	15.66		37,264	1,607	2,397	4,003	107.43		292	56	2,092	2,148	7,355.33
	3 Mar		418,266	4,848	521	5,369	12.84		37,259	1,293	2,018	3,310	88.85		293	43	2,054	2,097	7,158.36
	4 Apr		417,216	3,093	333	3,427	8.21		37,207	899	1,516	2,416	64.93		293	34	1,978	2,011	6,864.40
	5 May		415,822	1,443	156	1,599	3.85		37,104	446	990	1,436	38.69		294	18	1,990	2,008	6,830.55
	6 Jun		414,510	670	75	745	1.80		37,016	241	618	859	23.21		293	15	1,857	1,872	6,388.31
	7 Jul		413,373	402	46	447	1.08		36,945	177	494	671	18.15		294	12	1,884	1,896	6,447.53
	8 Aug		412,722	347	39	387	0.94		36,904	157	506	663	17.96		293	11	1,916	1,928	6,579.28
	9 Sep		412,801	395	44	439	1.06		36,905	177	550	728	19.72		293	18	1,927	1,945	6,638.97
	10 Oct		413,805	695	77	772	1.87		36,906	251	726	977	26.48		295	22	1,979	2,000	6,781.28
	11 Nov		415,644	1,938	221	2,160	5.20		37,011	538	1,190	1,728	46.70		292	35	1,994	2,029	6,950.30
	12 Dec	2029	417,721	4,430	468	4,899	11.73		37,162	1,190	1,902	3,092	83.20		293	52	2,079	2,131	7,272.09
13																			
14	Total or Average		415,645	30,046	3,265	33,310	79.83		37,076	8,555	15,291	23,846	641.77		293	374	23,799	24,173	82,482.52
15																			
16	Heating Season			23,001	2,493	25,494	61.02			6,206	9,890	16,096	432.61			243	10,269	10,512	35,952.18
17	(November-March)																		
18	Non-Heating Season			7,045	771	7,816	18.81			2,348	5,401	7,749	209.15			131	13,530	13,660	46,530.34
19	(April-October)																		
20	Daily Average = Total/365			82.32	8.94	91.26				23.44	41.89	65.33				1.02	65.20	66.23	

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

3. Submit a schedule showing a reconciliation of test year MCF sales and line losses. List all amounts of gas purchased, manufactured and transported.

Response:

See Page 2, attached. Note that the data is presented in DTH. Columbia Gas of PA converted from billing in MCFs to therms effective February 2012, as approved by the Commission at Docket No. R-2010-2215623.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

14. Supply an exhibit showing the gas deliveries to each customer class for the most recent 24 month period. The exhibit should identify the source of the gas, such as "purchased" (pipeline), "production" (includes purchases from local producers), "storage withdrawal", "propane/air", and "unaccounted for".

Response:

See Pages 2 and 3, attached. Note that the data is presented in DTH. Columbia Gas of PA converted from billing in MCFs to therms effective February 2012, as approved by the Commission at Docket No. R-2010-2215623.

Columbia Gas of Pennsylvania, Inc.
Twelve Months Ended November 30, 2024
Dth

<u>Description</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Total</u>
Requirements													
Residential	3,929,690	5,075,870	4,722,882	3,485,679	2,712,178	1,093,275	590,907	437,246	402,443	455,771	639,133	1,432,894	24,977,968
Commercial	1,144,724	1,484,008	1,416,100	1,033,877	778,611	350,536	212,886	164,909	156,791	184,756	234,165	463,433	7,624,795
Industrial	36,644	33,690	44,121	27,224	23,146	6,561	5,450	8,117	2,224	5,300	11,345	17,159	220,981
Public Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenue - Dth	85,053	419,945	(563,974)	(543,991)	(1,389,016)	(429,976)	(203,046)	0	32,069	25,051	830,845	1,551,962	(185,078)
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail	5,196,112	7,013,513	5,619,129	4,002,789	2,124,919	1,020,396	606,197	610,272	593,527	670,877	1,715,487	3,465,448	32,638,666
Other Company Use	15,684	16,463	17,298	14,868	11,518	9,144	5,357	4,061	3,910	3,931	4,611	3,926	110,771
Gas Left On For Reconnect/Gas Lost - Line Breaks	3,061	(793)	5,597	1,459	1,943	1,344	794	871	858	769	1,885	1,977	19,766
Gas Lost from Storage - Current	67	67	67	67	67	67	67	67	67	67	67	67	800.72
Non-Traditional Sales - Dth	302,500	377,600	193,976	694,400	761,100	422,252	345,400	260,700	353,500	436,800	46,800	460,800	4,655,828
Total Miscellaneous Deliveries	321,312	393,337	216,938	710,794	774,628	432,807	351,618	265,698	358,334	441,567	53,363	466,769	4,787,166
Unaccounted for - Losses in Black	37,280	799,568	(346,884)	(255,815)	(53,211)	(353,457)	58,889	(62,877)	254,011	(99,169)	116,959	(170,600)	(75,306)
Total Requirements	5,554,704	8,206,418	5,489,183	4,457,768	2,846,336	1,099,746	1,016,703	813,093	1,205,872	1,013,275	1,885,809	3,761,618	37,350,526
Supply													
Field Line Purchases	5,648	5,648	6,529	6,174	6,625	7,411	5,968	5,091	5,290	5,440	6,312	6,744	72,880
Transmission Line Purchases	2,875,251	2,781,775	2,187,888	833,391	2,019,089	3,651,226	3,935,106	3,675,558	4,051,030	2,905,605	2,979,138	415,319	32,310,377
City Gate Purchases	470,058	586,350	436,363	198,080	343,700	430,200	235,000	432,400	415,100	392,720	143,600	285,640	4,369,211
Other Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Exchange Activity	(471,596)	(846,702)	(1,148,203)	34,887	1,896,033	552,907	389,470	414,391	(200,692)	322,894	273,677	(100,565)	1,116,501
Total Purchases	2,879,361	2,527,071	1,482,577	1,072,532	4,265,447	4,641,744	4,565,544	4,527,440	4,270,728	3,626,659	3,402,727	607,138	37,868,969
Storage	2,675,277	5,679,280	4,006,538	3,385,169	(1,419,178)	(3,542,064)	(3,548,907)	(3,714,412)	(3,064,922)	(2,613,451)	(1,516,985)	3,154,414	(519,243)
Shrinkage	67	67	67	67	67	67	67	67	67	67	67	67	801
Gas Volumes Available - Steamed	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply	5,554,704	8,206,417	5,489,183	4,457,768	2,846,336	1,099,747	1,016,704	813,094	1,205,872	1,013,274	1,885,809	3,761,618	37,350,526

Columbia Gas of Pennsylvania, Inc.
Twelve Months Ended November 30, 2023
Dth

Description	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Total
Requirements													
Residential	4,293,321	5,330,718	4,646,440	3,829,796	2,840,847	1,529,801	678,365	490,497	421,365	457,785	730,814	1,875,231	27,124,980
Commercial	1,319,720	1,706,942	1,450,311	1,181,903	876,235	454,969	238,145	184,144	164,173	176,814	252,213	568,209	8,573,777
Industrial	38,374	50,173	46,888	35,872	34,987	37,061	17,042	7,739	11,315	8,641	13,493	23,003	324,587
Public Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenue - Dth	1,171,006	(697,008)	(978,978)	(22,017)	(1,248,014)	(702,998)	(216,067)	1,203	35,888	86,068	800,840	1,696,050	(74,027)
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail	6,822,421	6,390,825	5,164,661	5,025,554	2,504,055	1,318,834	717,486	683,583	632,741	729,308	1,797,360	4,162,492	35,949,317
Other Company Use	14,273	16,160	15,644	14,216	11,328	8,724	7,011	5,103	3,965	4,335	4,447	7,628	112,835
Gas Left On For Reconnect/Gas Lost - Line Breaks	3,620	2,237	2,601	2,060	1,243	1,168	645	1,062	906	480	2,831	2,823	21,675
Gas Lost from Storage - Current	67	67	67	67	67	67	67	67	67	67	67	67	802.06
Non-Traditional Sales - Dth	108,830	164,800	336,040	179,900	2,132,700	926,400	1,416,400	283,400	289,700	564,500	445,517	4,000	6,852,187
Total Miscellaneous Deliveries	126,790	183,263	354,352	196,244	2,145,338	936,359	1,424,122	289,633	294,637	569,382	452,861	14,518	6,987,499
Unaccounted for - Losses in Black	724,343	(125,494)	(510,342)	294,876	(928,899)	(133,693)	(28,533)	(209,688)	70,034	(9,532)	48,274	200,995	(607,660)
Total Requirements	7,673,554	6,448,595	5,008,670	5,516,673	3,720,493	2,121,499	2,113,075	763,527	997,412	1,289,158	2,298,495	4,378,005	42,329,156
Supply													
Field Line Purchases	7,143	6,967	8,417	8,339	8,983	8,159	8,985	7,130	7,186	7,209	7,717	6,705	92,940
Transmission Line Purchases	4,864,069	2,664,249	1,188,263	512,809	5,831,847	5,090,958	3,620,313	3,200,374	3,265,052	2,158,906	3,525,108	463,788	36,385,736
City Gate Purchases	91,711	289	0	0	267,500	597,700	569,200	449,140	437,380	237,925	110,000	254,700	3,015,545
Other Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Exchange Activity	(206,114)	(372,228)	(662,484)	(385,575)	549,879	38,753	1,052,374	348,035	227,728	1,716,252	247,972	(191,811)	2,362,779
Total Purchases	4,756,809	2,299,277	534,196	135,573	6,658,209	5,735,570	5,250,872	4,004,679	3,937,346	4,120,291	3,890,797	533,382	41,857,000
Storage	2,916,678	4,149,251	4,474,407	5,381,033	(2,937,782)	(3,614,138)	(3,137,863)	(3,241,219)	(2,940,000)	(2,831,200)	(1,592,368)	3,844,557	471,354
Shrinkage	67	67	67	67	67	67	67	67	67	67	67	67	802
Gas Volumes Available - Steamed	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply	7,673,554	6,448,595	5,008,671	5,516,673	3,720,493	2,121,499	2,113,075	763,527	997,413	1,289,157	2,298,495	4,378,005	42,329,156

COLUMBIA GAS OF PENNSYLVANIA, INC.

WEATHER NORMALIZATION ADJUSTMENT

Response: Residential and Commercial volumes have been normalized using the calculations provided in the following table.

Residential Normalization Routine											
			Normal =	2005	2024		20	year average			
			Actual	Dth/Cus					HDD	HDD	Normal
		Customers	Dth	Actual	NTS	TS Actual	TS Normal	Normal	Actual	Normal	Dth
2024	Jan	410,294	5,781,497	14.09	1.29	12.80	14.44	15.74	917	1035	6,457,118
2024	Feb	410,755	5,370,659	13.08	1.15	11.93	14.53	15.67	831	1012	6,437,774
2024	Mar	410,952	3,961,777	9.64	1.15	8.49	11.41	12.56	626	841	5,160,484
2024	Apr	410,099	3,083,679	7.52	1.21	6.31	7.25	8.46	485	557	3,468,088
2024	May	408,510	1,242,307	3.04	1.15	1.89	2.96	4.12	167	262	1,681,470
2024	Jun	407,466	672,163	1.65	1.20	0.45	0.68	1.88	44	78	764,220
2024	Jul	406,792	498,032	1.22	1.22	0.00	0.00	1.22	4	8	498,032
2024	Aug	405,963	458,476	1.13	1.13	0.00	0.00	1.13	3	2	458,476
2024	Sep	406,336	518,747	1.28	1.19	0.08	0.07	1.26	23	18	511,286
2024	Oct	407,383	726,464	1.78	1.16	0.63	0.82	1.98	100	131	805,570
2024	Nov	409,258	1,636,719	4.00	1.15	2.85	3.80	4.95	310	414	2,027,743
2023	Dec	409,315	4,481,945	10.95	1.26	9.69	10.75	12.01	738	819	4,917,132
			28,432,462	69.38	14.26	55.12	66.71	80.97	4248	5177	33,187,394
Commercial Normalization Routine											
			Normal =	2005	2024		20	year average			
			Actual	Dth/Cus					HDD	HDD	Normal
		Customers	Dth	Actual	NTS	TS Actual	TS Normal	Normal	Actual	Normal	Dth
2024	Jan	37,045	3,691,794	99.66	19.66	80.00	90.29	109.95	917	1035	4,073,147
2024	Feb	37,071	3,504,214	94.53	17.43	77.10	93.89	111.32	831	1012	4,126,756
2024	Mar	37,068	2,661,418	71.80	17.43	54.37	73.05	90.47	626	841	3,353,625
2024	Apr	37,021	2,150,776	58.10	18.30	39.79	45.70	64.00	485	557	2,369,480
2024	May	36,941	1,118,771	30.29	17.48	12.80	20.09	37.57	167	262	1,387,802
2024	Jun	36,879	766,468	20.78	18.19	2.59	3.89	22.08	44	78	814,302
2024	Jul	36,827	642,894	17.46	17.46	0.00	0.00	17.46	4	8	642,894
2024	Aug	36,777	671,239	18.25	18.25	0.00	0.00	18.25	3	2	671,239
2024	Sep	36,716	751,465	20.47	18.10	2.36	1.85	19.95	23	18	732,608
2024	Oct	36,705	910,683	24.81	17.57	7.24	9.49	27.06	100	131	993,098
2024	Nov	36,792	1,450,917	39.44	17.48	21.95	29.32	46.80	310	414	1,721,881
2023	Dec	37,007	2,972,801	80.33	19.18	61.15	67.86	87.04	738	819	3,221,189
			21,293,437	575.90	216.53	359.37	435.43	651.96	4248	5177	24,108,021

COLUMBIA GAS OF PENNSYLVANIA, INC.
VOLUMETRIC PORTION OF THE LOAD GROWTH ADJUSTMENT
TWELVE MONTHS ENDED NOVEMBER 30, 2024
53.62

Response:

Please see Exhibit 3, Schedule 5.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

1. Provide a Cost of Service Study showing the rate of return under the present and proposed tariffs for all customer classifications. The study should include a summary of the allocated measures of value, operating revenues, operating expenses and net return for each of the customer classifications at original cost and at the 5-year trended original cost.

Response: See Exhibit No. 111, Schedule Nos. 1 through 3

2. Provide a statement of testimony describing the complete methodology of the cost of service study.

Response: See Statement No. 6

3. Provide a complete description and back-up calculations for all allocation factors.

Response: See Statement No. 6 and related attachments.

9. Supply a cost analysis supporting minimum charges for all rate schedules.

Response: See Exhibit No. 111, Schedule No. 2, Pages 14 through 30.

10. Supply a cost analysis supporting demand charges for all tariffs, which contain demand charges.

Response: None of Columbia's tariff rate schedules contain a distribution cost demand charge.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

5. Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the present and the proposed rates. The Analysis should show only those revenues collected from the basic tariff.

Response: Refer to Exhibit No. 103, Schedule No.1 (Revenue @ Current Rates on a Forecast Adjusted Bills and Volume) and Exhibit No. 103, Schedule No. 7, (Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volume).

7. Supply a graph of present and proposed base rates on hyperbolic cross section paper.

Response: Refer to Exhibit No. 111, Schedule No.5.

12. Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the per cent increase or decrease.

Response: Refer to Exhibit No. 103, Schedule No.8 and Exhibit No. 111, Schedule 6.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

47. Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.

Response:

Columbia Gas of Pennsylvania, Inc. does not offer service to wholesale customers; therefore, no facilities were allocated within the class cost of service studies presented in Exhibit No. 111.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

5. Submit a schedule showing the sources of gas supply associated with annualized DTH sales.

Response:

The following schedule shows the sources of supply used to meet Columbia's sales during the twelve-month period ended November 30, 2024 (Historic Test Year).

	(MDth)
Interstate Pipeline Purchases	36,426
City Gate Purchases	1,729
Local Production	73
Storage	
Withdrawal	19,703
Injection	<u>(20,581)</u>
Net	(878)
All Sources	37,350

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

18. If the utility has a Fuel Adjustment Clause:
- a. State the base fuel cost per MCF chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof.
 - b. State the amount in which the fuel adjustment clause cost per MCF exceeds the fuel cost per MCF charged in base rates at the end of the test year.
 - c. If fuel cost deferment is used at the end of the test year, give:
 - (i) The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year.
 - (ii) The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year.
 - d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.
 - e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge.
 - f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any differences between FAC Revenues and excess fuel costs. [The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto].

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

Response:

- a. Base Cost of Gas - Columbia Gas of Pennsylvania, Inc. files quarterly adjustments in compliance with 52 Pa. Code § 53.64 (i)(5)(iii), which permits gas utilities to update their gas cost recovery rate. During the test year, quarterly filings were made in October 2023, January 2024, March 2024, April 2024, and October 2024.
- b. Columbia Gas of Pennsylvania, Inc. eliminated the fuel adjustment clause in its 1985 1307(f) proceeding.
- c. (i) During the twelve month period ended November 30, 2023, the revenues collected exceeded the cost of purchased gas in tariff rates by \$3,441,456.

(ii) During the twelve month period ended November 30, 2024, the cost of purchased gas exceeded revenues collected in tariff rates by \$16,031,134.
- d. All purchased gas costs are included in Base Tariff Rates for the twelve months ending November 30, 2024.
- e. The purchased gas cost charged to the operating expense account during the twelve month period ended November 30, 2024 totaled \$168,849,143.
- f. Please refer to Exhibit No.3, Schedule 1 for the adjustment to operating revenue and expense, which is also summarized on Exhibit No. 3, Page 10.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

23. Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period two months prior to test year and the test year.

Response:

Period	Excess of Fuel Costs \$ 1_/
Oct-23	(5,830,280)
Nov-23	(6,698,078)
Dec-23	4,472,746
Jan-24	443,375
Feb-24	5,579,800
Mar-24	1,954,862
Apr-24	5,400,212
May-24	(1,606,217)
Jun-24	(3,403,793)
Jul-24	(4,447,992)
Aug-24	(5,293,528)
Sep-24	(4,983,794)
Oct-24	(7,210,096)
Nov-24	(6,936,710)

1_/ Please refer to Exhibits No. 1-E, Schedule No. 4, Sheet 1a and 1b and Exhibit 1-A, Schedule 1, Sheet 5 of 6 of Columbia's January 1, 2025 quarterly PGC filing.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

24. Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.

Response: Please see Exhibit No. 12, Schedule 4, pages 2 and 3 of 57.

26. Submit detailed calculations for bulk gas transmission service costs under supply and/or interconnection agreements.

Response: Columbia has no bulk transmission service agreements.

30. Provide a schedule showing suppliers, Mcf purchased, cost (small purchases from independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output not in the ordinary course of business.

Response: Please see Exhibit No. 12, Schedule 4, pages 4 through 57.
These pages are Exhibit 1-D from Columbia's 2024 1307(f) filing at Docket No. R-2024-3047014.

36. State the amount of gas, in Dth, obtained through various suppliers in past years.

Response: Please see Exhibit No. 12, Schedule No. 4 (30).

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS ANALYSIS
TWELVE MONTHS ENDED NOVEMBER 30, 2023

<u>Line No.</u>	<u>Account No.</u>	<u>Description</u>	<u>Volumes</u> (1) Dth	<u>Costs</u> (2) \$
1	801	<u>Natural Gas Field Line Purchases</u>	92,940	235,922
2	803	<u>Natural Gas Transmission line Purchases</u>		
3		Non-Appalachian Sources	37,439,355	86,026,245
4		Transportation. Affiliates	0	0
5		Transportation. Non-Affiliates	(693,917)	60,388,167
6		Storage - Affiliates	0	0
7		Storage - Non-Affiliates	(359,702)	28,656,676
8		Off System Sales - Purchases	0	44,383
9		Off System Sales - Transportation	0	0
10		Total Transmission line Purchases	<u>36,385,736</u>	<u>175,115,470</u>
11	804	<u>Natural Gas City Gate Purchases</u>	3,015,545	6,103,478
12	805	<u>Propane Purchases</u>	0	0
13	806	<u>Exchange Gas (Net)</u>	2,362,779	6,769,495
14	807	<u>Broker Fees</u>	0	0
15	808	<u>Storage Activity</u>		
16		Gas Withdrawn from Underground Storage	21,607,091	118,350,853
17		Gas Delivered to Underground Storage	(21,135,737)	(33,643,528)
18		Total Gas Stored (Net)	<u>471,354</u>	<u>84,707,324</u>
19	813	<u>Exchange Fees</u>		
20		Fees - Nonaffiliated	0	0
21		Fees - Affiliated	0	0
22		Total Exchange Fees	<u>0</u>	<u>0</u>
23		<u>Gas Lost From Storage</u>	0	0
24		TOTAL GAS PURCHASED	42,328,354	272,931,690

() In Acct. No. 803 negative volumes denotes transportation fuel.

() In Acct. No. 808 denotes injection volumes & credit.

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS ANALYSIS
TWELVE MONTHS ENDED NOVEMBER 30, 2024

<u>Line No.</u>	<u>Account No.</u>	<u>Description</u>	<u>Volumes</u> (1) Dth	<u>Costs</u> (2) \$
1	801	<u>Natural Gas Field Line Purchases</u>	72,880	129,598
2	803	<u>Natural Gas Transmission line Purchases</u>		
3		Non-Appalachian Sources	33,307,036	56,470,357
4		Transportation. Affiliates	0	0
5		Transportation. Non-Affiliates	(637,851)	61,895,192
6		Storage - Affiliates	0	0
7		Storage - Non-Affiliates	(358,808)	29,922,485
8		Off System Sales - Purchases	0	18,151
9		Off System Sales - Transportation	0	0
10		Total Transmission line Purchases	<u>32,310,377</u>	<u>148,306,185</u>
11	804	<u>Natural Gas City Gate Purchases</u>	4,369,211	8,192,047
12	805	<u>Propane Purchases</u>	0	0
13	806	<u>Exchange Gas (Net)</u>	1,116,501	1,290,326
14	807	<u>Broker Fees</u>	0	2,864,240
15	808	<u>Storage Activity</u>		
16		Gas Withdrawn from Underground Storage	19,702,761	47,362,415
17		Gas Delivered to Underground Storage	(20,222,004)	(31,964,856)
18		Total Gas Stored (Net)	<u>(519,243)</u>	<u>15,397,559</u>
19	813	<u>Exchange Fees</u>		
20		Fees - Nonaffiliated	0	0
21		Fees - Affiliated	0	0
22		Total Exchange Fees	<u>0</u>	<u>0</u>
23		<u>Gas Lost From Storage</u>	0	0
24		TOTAL GAS PURCHASED	37,349,726	176,179,956

() In Acct. No. 803 negative volumes denotes transportation fuel.

() In Acct. No. 808 denotes injection volumes & credit.

EXHIBIT 1-D
SCHEDULE 1
SHEET 1 OF 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PURCHASED GAS COSTS
BY TYPE BY MONTH

LINE NO.	MONTH	CITY GATE PURCHASES (SCHEDULE 2)	NON-LOCAL PURCHASES (SCHEDULE 3)	LOCAL PURCHASES (SCHEDULE 4)	GAS STORED UNDERGROUND (SCHEDULE 5)	TRANSPORTATION & GATHERING (SCHEDULE 6)	TOTAL SCHEDULES (6=1+2+3+4+5)
		(1)	(2)	(3)	(4)	(5)	(6=1+2+3+4+5)
		\$	\$	\$	\$	\$	\$
1	FEBRUARY, 2023	0	2,944,842	38,301	30,119,724	6,215,080	39,317,947
2	MARCH	0	1,307,897	21,820	35,596,710	6,193,636	43,120,064
3	APRIL	471,150	10,111,135	20,675	(2,815,875)	3,944,620	11,731,705
4	MAY	950,477	8,768,764	14,123	(3,259,131)	3,891,050	10,365,283
5	JUNE	821,734	5,173,576	16,572	(2,042,739)	3,909,452	7,878,593
6	JULY	745,946	4,851,083	11,333	(2,564,182)	3,873,507	6,917,688
7	AUGUST	571,872	4,751,304	11,863	(1,899,730)	3,874,245	7,309,555
8	SEPTEMBER	293,868	2,496,743	10,141	(814,534)	3,868,534	5,854,751
9	OCTOBER	148,775	4,909,456	8,661	357,438	6,015,799	11,440,128
10	NOVEMBER	463,657	1,053,042	9,589	12,206,381	6,098,513	19,831,181
11	DECEMBER	971,478	6,133,133	12,266	9,241,423	6,268,407	22,626,707
12	JANUARY, 2024	1,886,059	7,832,941	12,657	16,833,595	6,350,338	32,915,589
13	TOTAL	7,325,015	60,333,915	188,001	90,959,080	60,503,181	219,309,192

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PURCHASED GAS COSTS
BY TYPE BY MONTH

LINE NO.	MONTH	CITY GATE PURCHASES (SCHEDULE 2) COMMODITY (1) \$	NON-LOCAL PURCHASES (SCHEDULE 3) COMMODITY (2) \$	NON-LOCAL PURCHASES (SCHEDULE 3) DEMAND (3) \$	LOCAL PURCHASES (SCHEDULE 4) COMMODITY (4) \$	GAS STORED UNDERGROUND (SCHEDULE 5) DEMAND (5) \$	GAS STORED UNDERGROUND (SCHEDULE 5) COMMODITY (6) \$	TRANSPORTATION & GATHERING (SCHEDULE 6) DEMAND (7) \$	TRANSPORTATION & GATHERING (SCHEDULE 6) COMMODITY (8) \$	TOTAL DEMAND (9=3+5+7) \$	TOTAL COMMODITY (10=1+2+4+6+8) \$	TOTAL SCHEDULES (11=9+10) \$
1	FEBRUARY, 2023	0	2,944,842	0	38,301	2,203,206	27,916,518	6,111,940	103,140	8,315,146	31,002,801	39,317,947
2	MARCH	0	1,307,897	0	21,820	2,203,508	33,393,202	6,113,095	80,541	8,316,602	34,803,461	43,120,064
3	APRIL	471,150	10,111,135	0	20,675	2,203,508	(5,019,383)	3,877,970	66,650	6,081,478	5,650,227	11,731,705
4	MAY	950,477	8,768,764	0	14,123	2,588,255	(5,847,386)	3,854,587	36,463	6,442,842	3,922,441	10,365,283
5	JUNE	821,734	5,173,576	0	16,572	2,395,882	(4,438,620)	3,853,486	55,966	6,249,368	1,629,226	7,878,593
6	JULY	745,946	4,851,083	0	11,333	2,395,882	(4,960,064)	3,823,226	50,281	6,219,108	698,580	6,917,688
7	AUGUST	571,872	4,751,304	0	11,863	2,395,882	(4,295,612)	3,820,246	53,999	6,216,128	1,093,427	7,309,555
8	SEPTEMBER	293,868	2,496,743	0	10,141	2,395,882	(3,210,416)	3,820,988	47,546	6,216,870	(362,118)	5,854,751
9	OCTOBER	148,775	4,909,456	0	8,661	2,395,882	(2,038,444)	5,902,067	113,731	8,297,949	3,142,179	11,440,128
10	NOVEMBER	463,657	994,242	58,800	9,589	2,395,841	9,810,540	6,038,068	60,445	8,492,709	11,338,472	19,831,181
11	DECEMBER	971,478	6,074,333	58,800	12,266	2,395,841	6,845,583	6,201,156	67,251	8,655,796	13,970,911	22,626,707
12	JANUARY, 2024	1,886,059	7,774,141	58,800	12,657	2,395,841	14,437,754	6,200,928	149,409	8,655,569	24,260,021	32,915,589
13	TOTAL	7,325,015	60,157,515	176,400	188,001	28,365,406	62,593,674	59,617,758	885,423	88,159,564	131,149,628	219,309,192

EXHIBIT 1-D
SCHEDULE 1
SHEET 3 OF 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PURCHASED GAS COSTS
BY TYPE BY MONTH

LINE NO.	MONTH	CITY GATE PURCHASES (SCHEDULE 2)	NON-LOCAL PURCHASES (SCHEDULE 3)	LOCAL PURCHASES (SCHEDULE 4)	GAS STORED UNDERGROUND (SCHEDULE 5)	TRANSPORTATION & GATHERING (SCHEDULE 6)	TOTAL (6=1+2+3+4+5)
		(1) Dth	(2) Dth	(3) Dth	(4) Dth	(5) Dth	(6=1+2+3+4+5) Dth
1	FEBRUARY, 2023	0	1,262,045	8,594	4,420,633	(21,611)	5,669,661
2	MARCH	0	607,974	8,339	5,309,382	(25,409)	5,900,286
3	APRIL	267,500	5,993,864	8,983	(3,013,326)	(87,834)	3,169,187
4	MAY	597,700	5,190,118	8,159	(3,622,687)	(91,659)	2,081,631
5	JUNE	569,200	3,694,544	8,985	(3,148,148)	(64,617)	1,059,964
6	JULY	449,140	3,267,631	7,130	(3,248,420)	(60,883)	414,598
7	AUGUST	437,380	3,327,717	7,186	(2,946,489)	(56,993)	768,801
8	SEPTEMBER	237,925	2,225,918	7,209	(2,838,198)	(60,948)	(428,094)
9	OCTOBER	110,000	3,590,281	7,717	(1,598,589)	(60,653)	2,048,756
10	NOVEMBER	254,700	491,052	6,705	3,829,487	(15,100)	4,566,844
11	DECEMBER	470,058	2,981,191	5,648	2,619,480	(52,945)	6,023,432
12	JANUARY, 2024	586,350	2,877,575	5,648	5,639,103	(58,198)	9,050,478
13	TOTAL	3,979,953	35,509,910	90,303	1,402,228	(656,850)	40,325,544

EXHIBIT 1-D
SCHEDULE 2
SHEET 1 OF 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF
CITY GATE GAS PURCHASES

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY, 2023	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	267,500	1.7613	471,150
4	MAY	597,700	1.5902	950,477
5	JUNE	569,200	1.4437	821,734
6	JULY	449,140	1.6608	745,946
7	AUGUST	437,380	1.3075	571,872
8	SEPTEMBER	237,925	1.2351	293,868
9	OCTOBER	110,000	1.3525	148,775
10	NOVEMBER	254,700	1.8204	463,657
11	DECEMBER	470,058	2.0667	971,478
12	JANUARY, 2024	586,350	3.1875	1,868,967
13	ADJUSTMENT	0	0.0000	17,092
14	TOTAL	3,979,953		7,325,015

EXHIBIT 1-D
SCHEDULE 2
SHEET 2 OF 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM COLONIAL ENERGY INC

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY, 2023	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	0	0.0000	0
4	MAY	0	0.0000	0
5	JUNE	0	0.0000	0
6	JULY	0	0.0000	0
7	AUGUST	0	0.0000	0
8	SEPTEMBER	0	0.0000	0
9	OCTOBER	0	0.0000	0
10	NOVEMBER	254,700	1.8204	463,657
11	DECEMBER	470,058	2.0667	971,478
12	JANUARY, 2024	555,350	2.6816	1,489,217
13	ADJUSTMENT	0	0.0000	17,092
14	TOTAL	1,280,108		2,924,352

EXHIBIT 1-D
SCHEDULE 2
SHEET 3 OF 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM NJR ENERGY SERVICES

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY, 2023	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	267,500	1.7613	471,150
4	MAY	597,700	1.5902	950,477
5	JUNE	569,200	1.4437	821,734
6	JULY	449,140	1.6608	745,946
7	AUGUST	437,380	1.3075	571,872
8	SEPTEMBER	237,925	1.2351	293,868
9	OCTOBER	110,000	1.3525	148,775
10	NOVEMBER	0	0.0000	0
11	DECEMBER	0	0.0000	0
12	JANUARY, 2024	0	0.0000	0
13	TOTAL	2,668,845		4,003,822

EXHIBIT 1-D
SCHEDULE 2
SHEET 4 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM DTE ENERGY

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY, 2023	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	0	0.0000	0
4	MAY	0	0.0000	0
5	JUNE	0	0.0000	0
6	JULY	0	0.0000	0
7	AUGUST	0	0.0000	0
8	SEPTEMBER	0	0.0000	0
9	OCTOBER	0	0.0000	0
10	NOVEMBER	0	0.0000	0
11	DECEMBER	0	0.0000	0
12	JANUARY, 2024	<u>31,000</u>	12.2500	<u>379,750</u>
13	TOTAL	<u><u>31,000</u></u>		<u><u>379,750</u></u>

EXHIBIT 1-D
SCHEDULE 3
SHEET 1 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM

LINE NO.	MONTH	VOLUME	TOTAL COMMODITY DOLLARS	TOTAL DEMAND DOLLARS	TOTAL DOLLARS
		(1) Dth	(2) \$	(3) \$	(4=2+3) \$
1	FEBRUARY, 2023	1,262,045	2,944,842	0	2,944,842
2	MARCH	607,974	1,307,897	0	1,307,897
3	APRIL	5,993,864	10,111,135	0	10,111,135
4	MAY	5,190,118	8,768,764	0	8,768,764
5	JUNE	3,694,544	5,173,576	0	5,173,576
6	JULY	3,267,631	4,851,083	0	4,851,083
7	AUGUST	3,327,717	4,751,304	0	4,751,304
8	SEPTEMBER	2,225,918	2,496,743	0	2,496,743
9	OCTOBER	3,590,281	4,909,456	0	4,909,456
10	NOVEMBER	491,052	994,242	58,800	1,053,042
11	DECEMBER	2,981,191	6,074,333	58,800	6,133,133
12	JANUARY, 2024	<u>2,877,575</u>	<u>7,774,141</u>	<u>58,800</u>	<u>7,832,941</u>
13	TOTAL	<u><u>35,509,910</u></u>	<u><u>60,157,515</u></u>	<u><u>176,400</u></u>	<u><u>60,333,915</u></u>

EXHIBIT 1-D
SCHEDULE 3
SHEET 2 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
FEBRUARY 2023

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1) Dth	(2) \$
1	<u>ESTIMATE</u>		
2	ASCENT RESOURCES - UTICA, LLC	494,431	1,279,617
3	BP ENERGY COMPANY	1,500	3,293
4	ELEVATION ENERGY GROUP (CARBONBETTER, LLC)	900	1,953
5	CASTLETON COMMODITIES MERCHANT TRADING L.P.	18,351	38,727
6	CIMA ENERGY LP (formerly CIMA ENERGY, LTD)	6,903	16,116
7	CITADEL ENERGY MARKETING LLC	59,400	124,884
8	DIRECT ENERGY BUSINESS MARKETING, LLC	13,800	30,000
9	DTE ENERGY TRADING, INC.	41,200	95,162
10	EDF TRADING NORTH AMERICA, LLC (EAGLE ENERGY)	7,500	20,288
11	EMERA ENERGY SERVICES, INC.	4,800	9,456
12	EQT ENERGY, LLC.	140,000	366,800
13	EQUINOR NATURAL GAS LLC (STATOIL)	5,000	13,450
14	GREYLOCK ENERGY, LLC	3,300	7,353
15	INTERSTATE GAS SUPPLY, INC.	14,100	32,379
16	NEXTERA ENERGY POWER MARKETING, LLC	59,700	122,202
17	SEQUENT ENERGY MANAGEMENT, LP	283,000	717,255
18	SPOTLIGHT ENERGY LLC	51,200	117,341
19	SOUTHWESTERN ENERGY SERVICES COMPANY	6,000	12,690
20	TC ENERGY MARKETING INC.	10,615	29,724
21	TENASKA GAS STORAGE, LLC	200	426
22	TRAILSTONE ENERGY MARKETING, INC.	7,500	18,750
23	TWIN EAGLE RESOURCE MANAGEMENT, LLC	4,000	12,540
24	TOTAL ESTIMATE	1,233,400	3,070,405
25	<u>ADJUST TO ACTUAL</u>		
26	GAS LOST DUE TO LINE HITS	(64)	(397)
27	ICE CHARGES	0	201
28	GAS SOLD TO SHIPPER (RADS 3.11)	(7,297)	(31,538)
29	GAS PURCHASED FROM SHIPPER (RADS 3.12)	37,609	80,818
30	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(162,345)
31	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(157)
32	GAS LEFT ON FOR RECONNECT	(1,603)	(12,144)
33	TOTAL ADJUST TO ACTUAL	28,645	(125,563)
34	TOTAL SCHEDULE 3, SHEET 2	1,262,045	2,944,842

EXHIBIT 1-D
SCHEDULE 3
SHEET 3 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
MARCH 2023

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1) Dth	(2) \$
1	<u>ESTIMATE</u>		
2	BP ENERGY COMPANY	3,200	5,856
3	ELEVATION ENERGY GROUP (CARBONBETTER, LLC)	4,000	9,870
4	CASTLETON COMMODITIES MERCHANT TRADING L.P.	36,500	68,291
5	CHEVRON NATURAL GAS (CHEVRONTExACO)	13,500	29,700
6	CIMA ENERGY LP (formerly CIMA ENERGY, LTD)	23,600	54,970
7	CITADEL ENERGY MARKETING LLC	129,299	281,431
8	CITIGROUP ENERGY INC.	20,000	45,513
9	CONOCOPHILLIPS COMPANY	5,000	11,850
10	DIRECT ENERGY BUSINESS MARKETING, LLC	34,500	80,826
11	DTE ENERGY TRADING, INC.	11,300	23,300
12	EQT ENERGY, LLC.	5,000	8,350
13	FREEPOINT COMMODITIES LLC	3,000	7,125
14	INTERSTATE GAS SUPPLY, INC.	28,000	60,818
15	MACQUARIE ENERGY LLC	10,000	21,550
16	MORGAN STANLEY CAPITAL GROUP INC.	1,500	3,600
17	NEXTERA ENERGY POWER MARKETING, LLC	73,910	152,732
18	NJR ENERGY SERVICES COMPANY	1,000	2,338
19	RANGE RESOURCES - APPALACHIA, LLC	24,500	52,900
20	SEQUENT ENERGY MANAGEMENT, LP	42,000	95,218
21	SHELL ENERGY NORTH AMERICA (US), L.P. (CORAL)	31,100	73,548
22	SPIRE MARKETING INC. (LACLEDE ENERGY)	400	965
23	SPOTLIGHT ENERGY LLC	38,200	83,613
24	TC ENERGY MARKETING INC.	15,000	33,638
25	TENASKA GAS STORAGE, LLC	2,900	4,930
26	TWIN EAGLE RESOURCE MANAGEMENT, LLC	29,500	65,730
27	VITOL INC. (VITOL S.A., INC.)	15,000	35,213
28	TOTAL ESTIMATE	601,909	1,313,873
29	<u>ADJUST TO ACTUAL</u>		
30	GAS LOST DUE TO LINE HITS	(7)	(42)
31	ICE CHARGES	0	370
32	GAS SOLD TO SHIPPER (RADS 3.11)	(1,361)	(4,354)
33	GAS PURCHASED FROM SHIPPER (RADS 3.12)	9,328	15,165
34	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(2,657)
35	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(101)
36	GAS LEFT ON FOR RECONNECT	(1,895)	(14,357)
37	TOTAL ADJUST TO ACTUAL	6,065	(5,976)
38	TOTAL SCHEDULE 3, SHEET 3	607,974	1,307,897

EXHIBIT 1-D
SCHEDULE 3
SHEET 4 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
APRIL 2023

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1) Dth	(2) \$
1	ESTIMATE		
2	ARM ENERGY MANAGEMENT LLC	6,000	10,110
3	ELEVATION ENERGY GROUP (CARBONBETTER, LLC)	10,000	18,550
4	CASTLETON COMMODITIES MERCHANT TRADING L.P.	16,600	28,536
5	CITADEL ENERGY MARKETING LLC	121,000	195,880
6	CITIGROUP ENERGY INC.	600,000	1,030,500
7	CNX GAS COMPANY LLC	450,000	774,000
8	CONOCOPHILLIPS COMPANY	29,800	53,481
9	CONSTELLATION ENERGY SERVICES, INC. (INTEGRYS ENERGY)	900	1,436
10	DIRECT ENERGY BUSINESS MARKETING, LLC	26,000	39,120
11	DIVERSIFIED ENERGY MARKETING LLC (DEM)	5,000	9,150
12	DTE ENERGY TRADING, INC.	1,897,400	3,223,379
13	DXT COMMODITIES NORTH AMERICA INC.	7,100	9,930
14	EASTERN ENERGY FIELD SERVICES INC.	700	1,211
15	EMERA ENERGY SERVICES, INC.	5,000	8,475
16	EQT ENERGY, LLC.	1,099,326	1,827,654
17	GREYLOCK ENERGY, LLC	331,000	524,430
18	INTERSTATE GAS SUPPLY, INC.	18,600	34,215
19	JPMORGAN CHASE BANK, N.A.	600,000	1,032,000
20	KAISER MARKETING APPALACHIAN, LLC	15,000	26,050
21	MERCURIA ENERGY GAS TRADING LLC	371,000	623,407
22	NEXTERA ENERGY POWER MARKETING, LLC	60,900	110,519
23	NJR ENERGY SERVICES COMPANY	21,499	41,531
24	RANGE RESOURCES - APPALACHIA, LLC	65,000	107,675
25	SEQUENT ENERGY MANAGEMENT, LP	120,000	187,425
26	SIX ONE COMMODITIES	300	390
27	SOUTH JERSEY RESOURCES GROUP, LLC	5,000	9,425
28	SPARK ENERGY	100	195
29	SPOTLIGHT ENERGY LLC	43,500	78,668
30	SOUTHWESTERN ENERGY SERVICES COMPANY	5,600	9,282
31	TC ENERGY MARKETING INC.	20,086	34,840
32	TWIN EAGLE RESOURCE MANAGEMENT, LLC	21,400	32,782
33	TOTAL ESTIMATE	5,973,811	10,084,243
34	ADJUST TO ACTUAL		
35	GAS LOST DUE TO LINE HITS	(149)	(909)
36	ICE CHARGES	0	727
37	GAS SOLD TO SHIPPER (RADS 3.11)	(1,101)	(3,272)
38	GAS PURCHASED FROM SHIPPER (RADS 3.12)	22,664	38,087
39	CHOICE INTERIM CASH OUT	0	5
40	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(42)
41	GAS LEFT ON FOR RECONNECT	(1,361)	(7,705)
42	TOTAL ADJUST TO ACTUAL	20,053	26,892
43	TOTAL SCHEDULE 3, SHEET 4	5,993,864	10,111,135

EXHIBIT 1-D
SCHEDULE 3
SHEET 5 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
MAY 2023

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1) Dth	(2) \$
1	<u>ESTIMATE</u>		
2	BP ENERGY COMPANY	3,000	4,905
3	ELEVATION ENERGY GROUP (CARBONBETTER, LLC)	5,500	9,511
4	CASTLETON COMMODITIES MERCHANT TRADING L.P.	59,800	94,960
5	CIMA ENERGY LP (formerly CIMA ENERGY, LTD)	5,000	6,288
6	CITADEL ENERGY MARKETING LLC	341,800	541,031
7	CITIGROUP ENERGY INC.	469,000	833,900
8	CNX GAS COMPANY LLC	465,000	823,050
9	CONOCOPHILLIPS COMPANY	7,500	11,939
10	CONSTELLATION ENERGY SERVICES, INC. (INTEGRYS ENERGY)	1,500	2,393
11	DTE ENERGY TRADING, INC.	2,066,600	3,575,708
12	EMERA ENERGY SERVICES, INC.	2,000	3,020
13	EQT ENERGY, LLC.	1,021,450	1,700,880
14	GREYLOCK ENERGY, LLC	141,800	241,132
15	INTERSTATE GAS SUPPLY, INC.	10,000	16,125
16	JPMORGAN CHASE BANK, N.A.	1,000	1,715
17	KAISER MARKETING APPALACHIAN, LLC	18,100	29,543
18	KOCH ENERGY SERVICES, LLC	10,700	18,814
19	MERCURIA ENERGY GAS TRADING LLC	225,800	369,163
20	NEXTERA ENERGY POWER MARKETING, LLC	3,000	4,870
21	NJR ENERGY SERVICES COMPANY	400	590
22	RANGE RESOURCES - APPALACHIA, LLC	18,324	29,269
23	SEQUENT ENERGY MANAGEMENT, LP	217,900	316,838
24	SHELL ENERGY NORTH AMERICA (US), L.P. (CORAL)	1,500	2,475
25	SPIRE MARKETING INC. (LACLEDE ENERGY)	2,100	3,192
26	SPOTLIGHT ENERGY LLC	5,500	10,271
27	SPRAGUE OPERATING RESOURCES LLC (SPRAGUE ENER)	2,800	4,918
28	SOUTHWESTERN ENERGY SERVICES COMPANY	43,700	59,326
29	TENASKA GAS STORAGE, LLC	5,000	9,500
30	TWIN EAGLE RESOURCE MANAGEMENT, LLC	300	562
31	VITOL INC. (VITOL S.A., INC.)	24,500	37,955
32	WASHINGTON GAS LIGHT COMPANY	5,000	8,250
33	TOTAL ESTIMATE	5,185,574	8,772,089
34	<u>ADJUST TO ACTUAL</u>		
35	CITIGROUP ENERGY INC.	0	3,000
36	NJR ENERGY SERVICES COMPANY	0	(0)
37	TC ENERGY MARKETING INC.	0	(74)
38	TWIN EAGLE RESOURCE MANAGEMENT, LLC	0	90
39	GAS LOST DUE TO LINE HITS	(124)	(755)
40	ICE CHARGES	0	559
41	GAS SOLD TO SHIPPER (RADS 3.11)	(5,430)	(14,507)
42	GAS PURCHASED FROM SHIPPER (RADS 3.12)	11,146	15,019
43	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	0
44	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(726)
45	GAS LEFT ON FOR RECONNECT	(1,048)	(5,932)
46	TOTAL ADJUST TO ACTUAL	4,544	(3,325)
47	TOTAL SCHEDULE 3, SHEET 5	5,190,118	8,768,764

EXHIBIT 1-D
SCHEDULE 3
SHEET 6 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JUNE 2023

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1)	(2)
		Dth	\$
1	<u>ESTIMATE</u>		
2	BP ENERGY COMPANY	15,500	19,968
3	CLEARWATER ENTERPRISES, L.L.C.	5,000	6,625
4	CNX GAS COMPANY LLC	533,100	798,859
5	DIVERSIFIED ENERGY MARKETING LLC (DEM)	90,000	130,050
6	DTE ENERGY TRADING, INC. (COENERGY TRADING)	594,000	757,145
7	EDF TRADING NORTH AMERICA, LLC (EAGLE ENERGY)	20,000	25,850
8	EQT ENERGY, LLC. (EQUITABLE ENERGY, LLC)	695,000	901,250
9	GREYLOCK ENERGY, LLC (ENERGY CORPORATION OF AMERICA)	392,500	555,953
10	INTERSTATE GAS SUPPLY, INC.	690,000	1,032,125
11	JP MORGAN CHASE BANK, N.A.	300	404
12	KOCH ENERGY SERVICES, LLC	30,000	33,150
13	MORGAN STANLEY CAPITAL GROUP INC.	449,073	683,714
14	NEXTERA ENERGY MARKETING, LLC	25,000	32,150
15	PACIFIC SUMMIT ENERGY LLC	30,000	38,050
16	SEQUENT ENERGY MANAGEMENT, LP	50,000	70,600
17	SOUTHWESTERN ENERGY SERVICES COMPANY	29,400	35,574
18	TC ENERGY MARKETING INC.	20,000	27,988
19	TENASKA GAS STORAGE, LLC	19,972	25,464
20	TOTAL ESTIMATE	3,688,845	5,174,917
21	<u>ADJUST TO ACTUAL</u>		
22	GAS LOST DUE TO LINE HITS	(251)	(1,514)
23	ICE CHARGES	0	345
24	GAS SOLD TO SHIPPER (RADS 3.11)	(2,183)	(5,594)
25	GAS PURCHASED FROM SHIPPER (RADS 3.12)	8,804	9,262
26	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(15)
27	GAS LEFT ON FOR RECONNECT	(671)	(3,825)
28	TOTAL ADJUST TO ACTUAL	5,699	(1,341)
29	TOTAL SCHEDULE 3, SHEET 6	3,694,544	5,173,576

EXHIBIT 1-D
SCHEDULE 3
SHEET 7 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JULY 2023

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1)	(2)
1	<u>ESTIMATE</u>	Dth	\$
2	ASCENT RESOURCES - UTICA, LLC	310,000	489,025
3	BP ENERGY COMPANY	1,300	2,470
4	CITADEL ENERGY MARKETING LLC	295,500	395,500
5	CITIGROUP ENERGY INC.	30,000	41,025
6	DTE ENERGY TRADING, INC. (COENERGY TRADING)	235,700	319,715
7	EASTERN ENERGY FIELD SERVICES INC.	5,000	9,163
8	EMERA ENERGY SERVICES, INC.	2,500	3,075
9	EQT ENERGY, LLC	1,331,800	1,947,214
10	GREYLOCK ENERGY, LLC	420,000	689,930
11	KAISER MARKETING APPALACHIAN, LLC	58,500	100,755
12	MERCURIA ENERGY GAS TRADING LLC	7,500	12,075
13	RANGE RESOURCES - APPALACHIA, LLC	50,000	82,550
14	SEQUENT ENERGY MANAGEMENT, LP	343,000	475,358
15	SHELL ENERGY NORTH AMERICA (US), L.P. (CORAL)	155,000	241,025
16	SOUTHWESTERN ENERGY SERVICES COMPANY	6,400	8,960
17	SYMMETRY ENERGY	4,000	6,000
18	TOTAL ESTIMATE	3,256,200	4,823,839
19	<u>ADJUST TO ACTUAL</u>		
20	INTERSTATE GAS SUPPLY, INC.	0	20,125
21	TENASKA	0	(0)
22	GAS LOST DUE TO LINE HITS	(110)	(661)
23	ICE CHARGES	0	122
24	GAS SOLD TO SHIPPER (RADS 3.11)	(157)	(355)
25	GAS PURCHASED FROM SHIPPER (RADS 3.12)	12,525	13,397
26	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(81)
27	GAS LEFT ON FOR RECONNECT	(828)	(5,302)
28	TOTAL ADJUST TO ACTUAL	11,431	27,244
29	TOTAL SCHEDULE 3, SHEET 7	3,267,631	4,851,083

EXHIBIT 1-D
SCHEDULE 3
SHEET 8 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
AUGUST 2023

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1)	(2)
1	<u>ESTIMATE</u>	Dth	\$
2	ASCENT RESOURCES - UTICA, LLC	620,000	830,800
3	BP ENERGY COMPANY	1,500	1,920
4	CITADEL ENERGY MARKETING LLC	617,293	830,259
5	CONSTELLATION ENERGY SERVICES, INC. (INTEGRYS ENERGY)	8,600	11,035
6	DIVERSIFIED ENERGY MARKETING LLC (DEM)	10,000	12,225
7	DTE ENERGY TRADING, INC. (COENERGY TRADING)	340,600	384,710
8	EDF TRADING NORTH AMERICA, LLC (EAGLE ENERGY)	15,000	13,050
9	EMERA ENERGY SERVICES, INC.	1,100	1,502
10	EQT ENERGY, LLC	387,500	399,125
11	EQUINOR NATURAL GAS LLC (STATOIL)	42,000	42,105
12	FREEPOINT COMMODITIES LLC	10,000	12,200
13	GREYLOCK ENERGY, LLC	322,000	407,950
14	INTERSTATE GAS SUPPLY, INC.	1,700	2,017
15	KOCH ENERGY SERVICES, LLC	28,000	27,825
16	NEXTERA ENERGY MARKETING, LLC	28,000	31,605
17	NJR ENERGY SERVICES COMPANY	400	500
18	RANGE RESOURCES - APPALACHIA, LLC	271,700	362,328
19	SEQUENT ENERGY MANAGEMENT, LP	283,000	307,735
20	SHELL ENERGY NORTH AMERICA (US), L.P. (CORAL)	7,800	10,362
21	SOUTH JERSEY RESOURCES GROUP, LLC	9,100	12,639
22	SPRAGUE OPERATING RESOURCES LLC (SPRAGUE ENER)	15,200	17,290
23	SOUTHWESTERN ENERGY SERVICES COMPANY	5,300	6,758
24	TC ENERGY MARKETING INC.	8,900	9,248
25	VITOL INC. (VITOL S.A., INC.)	31,400	42,003
26	TOTAL ESTIMATE	3,066,093	3,777,190
27	<u>ADJUST TO ACTUAL</u>		
28	GAS LOST DUE TO LINE HITS	(91)	(548)
29	ICE CHARGES	0	236
30	GAS SOLD TO SHIPPER (RADS 3.11)	(97)	(243)
31	GAS PURCHASED FROM SHIPPER (RADS 3.12)	16,773	19,990
32	CHOICE ANNUAL CASH OUT	245,856	960,216
33	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(335)
34	GAS LEFT ON FOR RECONNECT	(818)	(5,200)
35	TOTAL ADJUST TO ACTUAL	261,624	974,115
36	TOTAL SCHEDULE 3, SHEET 8	3,327,717	4,751,304

EXHIBIT 1-D
SCHEDULE 3
SHEET 9 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
SEPTEMBER 2023

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1)	(2)
		Dth	\$
1	<u>ESTIMATE</u>		
2	CASTLETON COMMODITIES MERCHANT TRADING L.P.	15,000	16,650
3	CITADEL ENERGY MARKETING LLC	581,866	731,130
4	CNX GAS COMPANY LLC	300,000	318,000
5	DIVERSIFIED ENERGY MARKETING LLC (DEM)	5,000	7,725
6	DTE ENERGY TRADING, INC. (COENERGY TRADING)	435,000	453,270
7	EQT ENERGY, LLC	502,000	484,035
8	GREYLOCK ENERGY, LLC	10,000	16,450
9	KOCH ENERGY SERVICES, LLC	10,000	16,250
10	MERCURIA ENERGY GAS TRADING LLC	44,992	46,819
11	MORGAN STANLEY CAPITAL GROUP INC.	7,000	10,850
12	NEXTERA ENERGY MARKETING, LLC	10,000	8,000
13	SEQUENT ENERGY MANAGEMENT, LP	73,000	76,240
14	SHELL ENERGY NORTH AMERICA (US), L.P. (CORAL)	5,000	5,750
15	SOUTHWESTERN ENERGY SERVICES COMPANY	208,900	291,603
16	TC ENERGY MARKETING INC.	2,500	3,075
17	VITOL INC. (VITOL S.A., INC.)	13,000	20,150
18	TOTAL ESTIMATE	2,223,258	2,505,997
19	<u>ADJUST TO ACTUAL</u>		
20	TC ENERGY	0	13
21	GAS LOST DUE TO LINE HITS	(682)	(4,112)
22	ICE CHARGES	0	324
23	GAS SOLD TO SHIPPER (RADS 3.11)	(6,909)	(14,123)
24	GAS PURCHASED FROM SHIPPER (RADS 3.12)	9,867	9,437
25	CHOICE ANNUAL CASH OUT	1,318	5,146
26	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(4)
27	GAS LEFT ON FOR RECONNECT	(933)	(5,936)
28	TOTAL ADJUST TO ACTUAL	2,660	(9,255)
29	TOTAL SCHEDULE 3, SHEET 9	2,225,918	2,496,743

EXHIBIT 1-D
SCHEDULE 3
SHEET 10 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
OCTOBER 2023

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1) Dth	(2) \$
1	<u>ESTIMATE</u>		
2	BP ENERGY COMPANY	232,496	336,925
3	CARBONBETTER, LLC	4,000	8,660
4	CASTLETON COMMODITIES MERCHANT TRADING L.P.	171,696	241,455
5	CITADEL ENERGY MARKETING LLC	1,091,083	1,599,003
6	CONOCOPHILLIPS COMPANY	15,000	17,450
7	CONSTELLATION ENERGY SERVICES, INC. (INTEGRYS ENERGY)	10,000	12,300
8	CONSTELLATION NEWENERGY - GAS DIVISION, LLC	5,000	6,575
9	DIVERSIFIED ENERGY MARKETING LLC (DEM)	77,500	93,575
10	DTE ENERGY TRADING, INC. (COENERGY TRADING)	552,500	798,818
11	EQT ENERGY, LLC	640,447	853,275
12	FREEPOINT COMMODITIES LLC	15,000	17,513
13	INTERSTATE GAS SUPPLY, INC.	10,000	11,800
14	KAISER MARKETING APPALACHIAN, LLC	30,100	35,296
15	KOCH ENERGY SERVICES, LLC	155,000	195,300
16	MACQUARIE ENERGY LLC	31,000	33,893
17	MERCURIA ENERGY GAS TRADING LLC	265,500	338,378
18	NEXTERA ENERGY MARKETING, LLC	95,794	95,925
19	RADIATE ENERGY LLC	2,900	3,625
20	SEQUENT ENERGY MANAGEMENT, LP	14,626	14,913
21	SNYDER BROTHERS INC.	6,500	7,479
22	SOUTH JERSEY RESOURCES GROUP, LLC	5,700	6,238
23	SPIRE MARKETING INC. (LACLEDE ENERGY)	300	877
24	SOUTHWESTERN ENERGY SERVICES COMPANY	72,000	88,993
25	TC ENERGY MARKETING INC.	34,000	42,508
26	TENASKA GAS STORAGE, LLC	5,000	6,325
27	TWIN EAGLE RESOURCE MANAGEMENT, LLC	4,500	4,830
28	VITOL INC. (VITOL S.A., INC.)	21,000	26,413
29	TOTAL ESTIMATE	3,568,642	4,898,337
30	<u>ADJUST TO ACTUAL</u>		
31	KOCH	0	(1,250)
32	GAS LOST DUE TO LINE HITS	(27)	(161)
33	ICE CHARGES	0	304
34	GAS SOLD TO SHIPPER (RADS 3.11)	(2,135)	(4,528)
35	GAS PURCHASED FROM SHIPPER (RADS 3.12)	25,502	24,584
36	CHOICE INTERIM CASH OUT	0	0
37	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(64)
38	GAS LEFT ON FOR RECONNECT	(1,701)	(7,767)
39	TOTAL ADJUST TO ACTUAL	21,639	11,118
40	TOTAL SCHEDULE 3, SHEET 10	3,590,281	4,909,456

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
NOVEMBER 2023

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS	TOTAL DEMAND DOLLARS	TOTAL DOLLARS
		(1) Dth	(2) \$	(3) \$	(4=2+3) \$
1	<u>ESTIMATE</u>				
2	BP ENERGY COMPANY	3,000	6,855	0	6,855
3	CASTLETON COMMODITIES MERCHANT TRADING L.P.	6,000	14,713	0	14,713
4	CNX GAS COMPANY LLC	15,000	31,700	0	31,700
5	COLONIAL ENERGY, INC	3,000	5,381	0	5,381
6	CONSTELLATION ENERGY SERVICES, INC. (INTEGRYS ENERGY)	2,000	5,240	0	5,240
7	DTE ENERGY TRADING, INC. (COENERGY TRADING)	330,000	693,375	0	693,375
8	EQT ENERGY, LLC	4,000	9,600	0	9,600
9	MACQUARIE ENERGY LLC	5,000	10,250	0	10,250
10	MERCURIA ENERGY GAS TRADING LLC	11,100	21,931	0	21,931
11	MORGAN STANLEY CAPITAL GROUP INC.	23,500	55,451	0	55,451
12	NEXTERA ENERGY MARKETING, LLC	5,700	10,432	0	10,432
13	RANGE RESOURCES - APPALACHIA, LLC	2,500	4,844	0	4,844
14	SHELL ENERGY NORTH AMERICA (US), L.P. (CORAL)	2,000	4,585	0	4,585
15	SOUTHWESTERN ENERGY SERVICES COMPANY	29,000	66,680	0	66,680
16	TC ENERGY MARKETING INC.	2,000	5,140	0	5,140
17	VITOL INC. (VITOL S.A., INC.)	14,000	33,260	58,800	92,060
18	TOTAL ESTIMATE	457,800	979,437	58,800	1,038,237
19	<u>ADJUST TO ACTUAL</u>				
20	GAS LOST DUE TO LINE HITS	(200)	(1,188)	0	(1,188)
21	ICE CHARGES	0	51	0	51
22	GAS SOLD TO SHIPPER (RADS 3.11)	(3,469)	(6,795)	0	(6,795)
23	GAS PURCHASED FROM SHIPPER (RADS 3.12)	39,827	36,111	0	36,111
24	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(56)	0	(56)
25	GAS LEFT ON FOR RECONNECT	(2,906)	(13,318)	0	(13,318)
26	TOTAL ADJUST TO ACTUAL	33,252	14,805	0	14,805
27	TOTAL SCHEDULE 3, SHEET 11	491,052	994,242	58,800	1,053,042

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
DECEMBER 2023

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS	TOTAL DEMAND DOLLARS	TOTAL DOLLARS
		(1) Dth	(2) \$	(3) \$	(4=2+3) \$
1	ESTIMATE				
2	ASCENT RESOURCES - UTICA, LLC	40,000	82,400	0	82,400
3	BP ENERGY COMPANY	800	1,460	0	1,460
4	CARBONBETTER, LLC	2,000	4,030	0	4,030
5	CASTLETON COMMODITIES MERCHANT TRADING L.P.	235,600	539,524	0	539,524
6	CITIGROUP ENERGY INC.	22,400	44,400	0	44,400
7	CNX GAS COMPANY LLC	310,000	626,200	0	626,200
8	COLONIAL ENERGY, INC	56,900	115,643	0	115,643
9	CONOCOPHILLIPS COMPANY	17,000	38,548	0	38,548
10	DTE ENERGY TRADING, INC. (COENERGY TRADING)	1,529,000	3,124,080	0	3,124,080
11	EDF TRADING NORTH AMERICA, LLC (EAGLE ENERGY)	24,200	49,210	0	49,210
12	EQT ENERGY, LLC	248,000	513,360	0	513,360
13	INTERSTATE GAS SUPPLY, INC.	20,000	41,050	0	41,050
14	KAISER MARKETING APPALACHIAN, LLC	5,000	10,000	0	10,000
15	KOCH ENERGY SERVICES, LLC	93,000	187,860	0	187,860
16	MERCURIA ENERGY GAS TRADING LLC	341,500	637,343	0	637,343
17	MORGAN STANLEY CAPITAL GROUP INC.	3,000	6,195	0	6,195
18	NEXTERA ENERGY MARKETING, LLC	300	636	0	636
19	NRG	2,000	4,060	0	4,060
20	SHELL ENERGY NORTH AMERICA (US), L.P. (CORAL)	1,000	1,900	0	1,900
21	SOUTH JERSEY RESOURCES GROUP, LLC	2,300	4,564	0	4,564
22	TC ENERGY MARKETING INC.	4,700	8,789	0	8,789
23	UNITED ENERGY TRADING, LLC	10,000	20,925	0	20,925
24	VITOL INC. (VITOL S.A., INC.)	18,500	35,969	58,800	94,769
25	TOTAL ESTIMATE	2,987,200	6,098,144	58,800	6,156,944
26	ADJUST TO ACTUAL				
27	CNX	0	(50)	0	(50)
28	COLONIAL	0	172	0	172
29	GAS LOST DUE TO LINE HITS	(75)	(444)	0	(444)
30	ICE CHARGES	0	186	0	186
31	GAS SOLD TO SHIPPER (RADS 3.11)	(4,670)	(13,247)	0	(13,247)
32	GAS PURCHASED FROM SHIPPER (RADS 3.12)	1,538	2,425	0	2,425
33	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(32)	0	(32)
34	GAS LEFT ON FOR RECONNECT	(2,802)	(12,822)	0	(12,822)
35	TOTAL ADJUST TO ACTUAL	(6,009)	(23,811)	0	(23,811)
36	TOTAL SCHEDULE 3, SHEET 12	2,981,191	6,074,333	58,800	6,133,133

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JANUARY 2024

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS	TOTAL DEMAND DOLLARS	TOTAL DOLLARS
		(1)	(2)	(3)	(4=2+3)
		Dth	\$	\$	\$
1	<u>ESTIMATE</u>				
2	BP ENERGY COMPANY	40,000	203,560	0	203,560
3	CASTLETON COMMODITIES MERCHANT TRADING L.P.	251,000	589,780	0	589,780
4	CITADEL ENERGY MARKETING LLC	780,000	1,647,763	0	1,647,763
5	CNX GAS COMPANY LLC	310,000	654,100	0	654,100
6	COLONIAL ENERGY, INC	16,000	33,784	0	33,784
7	CONSTELLATION ENERGY SERVICES, INC. (INTEGRYS ENERGY)	17,600	46,965	0	46,965
8	DTE ENERGY TRADING, INC. (COENERGY TRADING)	51,450	148,197	0	148,197
9	EQT ENERGY, LLC	250,000	541,455	0	541,455
10	INTERSTATE GAS SUPPLY, INC.	2,800	5,600	0	5,600
11	KOCH ENERGY SERVICES, LLC	582,778	1,237,100	0	1,237,100
12	MERCURIA ENERGY GAS TRADING LLC	159,000	463,130	0	463,130
13	MORGAN STANLEY CAPITAL GROUP INC.	12,000	33,190	0	33,190
14	NEXTERA ENERGY MARKETING, LLC	31,000	63,374	0	63,374
15	RADIATE ENERGY LLC	4,800	68,424	0	68,424
16	REPSOL ENERGY NORTH AMERICA CORPORATION	3,400	8,525	0	8,525
17	SEQUENT ENERGY MANAGEMENT, LP	5,200	8,957	0	8,957
18	SHELL ENERGY NORTH AMERICA (US), L.P. (CORAL)	8,000	93,680	0	93,680
19	SOUTH JERSEY RESOURCES GROUP, LLC	36,300	409,305	0	409,305
20	SPOTLIGHT ENERGY LLC	34,500	83,835	0	83,835
21	SPRAGUE OPERATING RESOURCES LLC (SPRAGUE ENER)	2,000	5,390	0	5,390
22	SOUTHWESTERN ENERGY SERVICES COMPANY	34,300	123,745	0	123,745
23	TWIN EAGLE RESOURCE MANAGEMENT, LLC	1,000	2,700	0	2,700
24	VITOL INC. (VITOL S.A., INC.)	241,500	1,327,638	58,800	1,386,438
25	TOTAL ESTIMATE	2,874,628	7,800,196	58,800	7,858,996
26	<u>ADJUST TO ACTUAL</u>				
27	COLONIAL	0	501	0	501
28	GAS LOST DUE TO LINE HITS	(3,786)	(16,557)	0	(16,557)
29	ICE CHARGES	0	132	0	132
30	GAS SOLD TO SHIPPER (RADS 3.11)	(3,786)	(13,453)	0	(13,453)
31	GAS PURCHASED FROM SHIPPER (RADS 3.12)	10,920	16,713	0	16,713
32	CHOICE INTERIM CASH OUT	2,174	3,231	0	3,231
33	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(6,116)	0	(6,116)
34	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	0	0	0
35	GAS LEFT ON FOR RECONNECT	(2,576)	(10,506)	0	(10,506)
36	TOTAL ADJUST TO ACTUAL	2,947	(26,056)	0	(26,056)
37	TOTAL SCHEDULE 3, SHEET 13	2,877,575	7,774,141	58,800	7,832,941

EXHIBIT 1-D
SCHEDULE 4
SHEET 1 OF 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES
FROM LOCAL PRODUCERS

LINE NO.	MONTH	VOLUME	TOTAL DOLLARS
		(1) DTH	(2) \$
1	FEBRUARY, 2023	8,594	38,301
2	MARCH	8,339	21,820
3	APRIL	8,983	20,675
4	MAY	8,159	14,123
5	JUNE	8,985	16,572
6	JULY	7,130	11,333
7	AUGUST	7,186	11,863
8	SEPTEMBER	7,209	10,141
9	OCTOBER	7,717	8,661
10	NOVEMBER	6,705	9,589
11	DECEMBER	5,648	12,266
12	JANUARY, 2024	<u>5,648</u>	<u>12,657</u>
13	TOTAL	<u><u>90,303</u></u>	<u><u>188,001</u></u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 1 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS
APPLICABLE TO NET
GAS STORED UNDERGROUND

LINE NO.	MONTH	VOLUMES (1) DTH	DEMAND DOLLARS (2) \$	COMMODITY DOLLARS (3) \$	TOTAL DOLLARS (4=2+3) \$
1	FEBRUARY, 2023	4,420,633	2,203,206	27,916,518	30,119,724
2	MARCH	5,309,382	2,203,508	33,393,202	35,596,710
3	APRIL	(3,013,326)	2,203,508	(5,019,383)	(2,815,875)
4	MAY	(3,622,687)	2,588,255	(5,847,386)	(3,259,131)
5	JUNE	(3,148,148)	2,395,882	(4,438,621)	(2,042,739)
6	JULY	(3,248,420)	2,395,882	(4,960,064)	(2,564,182)
7	AUGUST	(2,946,489)	2,395,882	(4,295,612)	(1,899,730)
8	SEPTEMBER	(2,838,198)	2,395,882	(3,210,416)	(814,534)
9	OCTOBER	(1,598,589)	2,395,882	(2,038,444)	357,438
10	NOVEMBER	3,829,487	2,395,841	9,810,540	12,206,381
11	DECEMBER	2,619,480	2,395,841	6,845,583	9,241,423
12	JANUARY, 2024	5,639,103	2,395,841	14,437,754	16,833,595
13	TOTAL	1,402,228	28,365,406	62,593,674	90,959,080

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
BLACKHAWK FACILITY

LINE NO.	MONTH	VOLUME INJECTED	RATE	AMOUNT	VOLUME WITHDRAWN	RATE	AMOUNT
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY, 2023	0	2.6871	0	0	6.1891	0
2	ADJUSTMENT	0	2.6871	0	67	6.1891	415
3	ADJUSTMENT	0	2.6871	0	0	6.1891	(415)
4	MARCH	0	3.5279	0	0	6.1866	0
5	ADJUSTMENT	0	3.5279	0	67	6.1866	415
6	ADJUSTMENT	0	3.5279	0	0	6.1866	(415)
7	APRIL	0	1.7837	0	704	4.6934	3,304
8	ADJUSTMENT	0	1.7837	0	67	4.6934	314
9	ADJUSTMENT	0	1.7837	0	0	4.6934	(314)
10	MAY	0	1.7299	0	0	3.8010	0
11	ADJUSTMENT	0	1.7299	0	67	3.8010	255
12	ADJUSTMENT	0	1.7299	0	0	3.8010	(255)
13	JUNE	0	1.4280	0	0	3.3219	0
14	ADJUSTMENT	0	1.4280	0	67	3.3219	223
15	ADJUSTMENT	0	1.4280	0	0	3.3219	(223)
16	JULY	0	1.5445	0	0	3.0151	0
17	ADJUSTMENT	0	1.5445	0	67	3.0151	202
18	ADJUSTMENT	0	1.5445	0	0	3.0151	(202)
19	AUGUST	0	1.4775	0	0	2.8068	0
20	ADJUSTMENT	0	1.4775	0	67	2.8068	188
21	ADJUSTMENT	0	1.4775	0	0	2.8068	(188)
22	SEPTEMBER	0	1.1544	0	0	2.6155	0
23	ADJUSTMENT	0	1.1544	0	67	2.6155	175
24	ADJUSTMENT	0	1.1544	0	0	2.6155	(175)
25	OCTOBER	0	1.4446	0	0	2.5353	0
26	ADJUSTMENT	0	1.4446	0	67	2.5353	170
27	ADJUSTMENT	0	1.4446	0	0	2.5353	(170)
28	NOVEMBER	0	2.1263	0	0	2.5347	0
29	ADJUSTMENT	0	2.1263	0	67	2.5347	170
30	ADJUSTMENT	0	2.1263	0	0	2.5347	(170)
31	DECEMBER	0	2.1541	0	0	2.5335	0
32	ADJUSTMENT	0	2.1541	0	67	2.5335	170
33	ADJUSTMENT	0	2.1541	0	0	2.5335	(170)
34	JANUARY, 2024	0	2.9682	0	0	2.5362	0
35	ADJUSTMENT	0	2.9682	0	67	2.5362	170
36	ADJUSTMENT	0	2.9682	0	0	2.5362	(170)
37	TOTAL	0		0	1,508		3,303

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
COLUMBIA GAS TRANSMISSION - FSS

LINE NO.	MONTH	VOLUME INJECTED (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME WITHDRAWN (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY, 2023	(1,055)	2.6871	(2,835)	4,029,847	6.1891	24,941,126
2	ADJUSTMENT	(23,844)	2.6871	(64,071)	(6,089)	6.1891	(37,685)
3	MARCH	0	3.5279	0	4,618,632	6.1866	28,573,629
4	ADJUSTMENT	(10,351)	3.5279	(36,517)	(33,078)	6.1866	(204,640)
5	APRIL	(2,463,144)	1.7837	(4,393,510)	55,305	4.6934	259,568
6	ADJUSTMENT	(7,799)	1.7837	(13,911)	(9,863)	4.6934	(46,291)
7	MAY	(3,314,440)	1.7299	(5,733,650)	160,424	3.8010	609,772
8	ADJUSTMENT	538	1.7299	931	439	3.8010	1,669
9	JUNE	(2,652,561)	1.4280	(3,787,857)	0	3.3219	0
10	ADJUSTMENT	8,685	1.4280	12,402	(2,425)	3.3219	(8,056)
11	JULY	(2,805,745)	1.5445	(4,333,473)	0	3.0151	0
12	ADJUSTMENT	121	1.5445	187	(5,987)	3.0151	(18,051)
13	AUGUST	(2,468,544)	1.4775	(3,647,274)	0	2.8068	0
14	ADJUSTMENT	(26,908)	1.4775	(39,757)	827	2.8068	2,321
15	SEPTEMBER	(2,423,123)	1.1544	(2,797,253)	0	2.6155	0
16	ADJUSTMENT	266	1.1544	307	9,594	2.6155	25,093
17	OCTOBER	(1,420,926)	1.4446	(2,052,670)	227,747	2.5353	577,407
18	ADJUSTMENT	(5,394)	1.4446	(7,792)	(14,491)	2.5353	(36,739)
19	NOVEMBER	0	2.1263	0	3,092,165	2.5347	7,837,711
20	ADJUSTMENT	(41,448)	2.1263	(88,131)	43,266	2.5347	109,666
21	DECEMBER	(68,768)	2.1541	(148,133)	2,002,928	2.5335	5,074,418
22	ADJUSTMENT	(1,602)	2.1541	(3,451)	74,585	2.5335	188,961
23	JANUARY, 2024	(125,729)	2.9682	(373,189)	5,053,159	2.5362	12,815,822
24	ADJUSTMENT	5,507	2.9682	16,346	31,142	2.5362	78,982
25	TOTAL	<u>(17,846,264)</u>		<u>(27,493,301)</u>	<u>19,328,127</u>		<u>80,744,682</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 4 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
EASTERN GAS TRANSMISSION AND STORAGE

LINE NO.	MONTH	VOLUME INJECTED (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME WITHDRAWN (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY, 2023	(17,397)	2.6871	(46,747)	201,528	6.1891	1,247,277
2	ADJUSTMENT	0	2.6871	0	(1,242)	6.1891	(7,687)
3	MARCH	0	3.5279	0	303,581	6.1866	1,878,134
4	ADJUSTMENT	(172)	3.5279	(607)	(277)	6.1866	(1,714)
5	APRIL	(305,505)	1.7837	(544,929)	0	4.6934	0
6	MAY	(244,509)	1.7299	(422,976)	0	3.8010	0
7	ADJUSTMENT	3,115	1.7299	5,389	0	3.8010	0
8	JUNE	(251,952)	1.4280	(359,787)	0	3.3219	0
9	ADJUSTMENT	(906)	1.4280	(1,294)	0	3.3219	0
10	JULY	(195,294)	1.5445	(301,632)	0	3.0151	0
11	ADJUSTMENT	352	1.5445	544	2,585	3.0151	7,794
12	AUGUST	(208,400)	1.4775	(307,911)	0	2.8068	0
13	ADJUSTMENT	68	1.4775	100	0	2.8068	0
14	SEPTEMBER	(190,522)	1.1544	(219,939)	0	2.6155	0
15	ADJUSTMENT	2,763	1.1544	3,190	0	2.6155	0
16	OCTOBER	(214,957)	1.4446	(310,527)	0	2.5353	0
17	NOVEMBER	(1,137)	2.1263	(2,418)	248,667	2.5347	630,296
18	ADJUSTMENT	4,924	2.1263	10,470	0	2.5347	0
19	DECEMBER	0	2.1541	0	307,068	2.5335	777,957
20	ADJUSTMENT	0	2.1541	0	(666)	2.5335	(1,687)
21	JANUARY, 2024	0	2.9682	0	346,617	2.5362	879,090
22	ADJUSTMENT	0	2.9682	0	0	2.5362	0
23	TOTAL	<u>(1,619,529)</u>		<u>(2,499,074)</u>	<u>1,407,861</u>		<u>5,409,460</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 5 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
EQUITRANS

LINE NO.	MONTH	VOLUME INJECTED	RATE	AMOUNT	VOLUME WITHDRAWN	RATE	AMOUNT
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY, 2023	0	2.6871	0	284,900	6.1891	1,763,275
2	MARCH	0	3.5279	0	491,495	6.1866	3,040,683
3	APRIL	(217,050)	1.7837	(387,152)	0	4.6934	0
4	MAY	(224,285)	1.7299	(387,991)	0	3.8010	0
5	JUNE	(217,050)	1.4280	(309,947)	0	3.3219	0
6	JULY	(224,285)	1.5445	(346,408)	0	3.0151	0
7	AUGUST	(224,285)	1.4775	(331,381)	0	2.8068	0
8	SEPTEMBER	(217,050)	1.1544	(250,563)	0	2.6155	0
9	OCTOBER	(164,455)	1.4446	(237,572)	0	2.5353	0
10	NOVEMBER	0	2.1263	0	485,046	2.5347	1,229,446
11	DECEMBER	0	2.1541	0	347,076	2.5335	879,317
12	JANUARY, 2024	<u>0</u>	2.9682	<u>0</u>	<u>354,505</u>	2.5362	<u>899,096</u>
13	TOTAL	<u>(1,488,460)</u>		<u>(2,251,014)</u>	<u>1,963,022</u>		<u>7,811,816</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 6 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
NATIONAL FUEL

LINE NO.	MONTH	VOLUME INJECTED	RATE	AMOUNT	VOLUME WITHDRAWN	RATE	AMOUNT
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY, 2023	0	2.6871	0	9,391	6.1891	58,122
2	ADJUSTMENT	0	2.6871	0	(1,699)	6.1891	(10,515)
3	MARCH	0	3.5279	0	11,182	6.1866	69,179
4	ADJUSTMENT	0	3.5279	0	(46)	6.1866	(285)
5	APRIL	0	1.7837	0	9,870	4.6934	46,324
6	ADJUSTMENT	0	1.7837	0	(367)	4.6934	(1,722)
7	MAY	0	1.7299	0	7,471	3.8010	28,397
8	ADJUSTMENT	0	1.7299	0	(2,958)	3.8010	(11,243)
9	JUNE	(19,141)	1.4280	(27,333)	0	3.3219	0
10	ADJUSTMENT	0	1.4280	0	(2,580)	3.3219	(8,571)
11	JULY	(13,039)	1.5445	(20,139)	0	3.0151	0
12	ADJUSTMENT	6	1.5445	9	0	3.0151	0
13	AUGUST	(12,974)	1.4775	(19,169)	0	2.8068	0
14	ADJUSTMENT	149	1.4775	220	0	2.8068	0
15	SEPTEMBER	(13,342)	1.1544	(15,402)	0	2.6155	0
16	ADJUSTMENT	147	1.1544	170	0	2.6155	0
17	OCTOBER	(196)	1.4446	(283)	0	2.5353	0
18	ADJUSTMENT	237	1.4446	342	0	2.5353	0
19	NOVEMBER	0	2.1263	0	11,868	2.5347	30,082
20	ADJUSTMENT	1,139	2.1263	2,422	0	2.5347	0
21	DECEMBER	0	2.1541	0	14,093	2.5335	35,705
22	ADJUSTMENT	0	2.1541	0	496	2.5335	1,257
23	JANUARY, 2024	0	2.9682	0	14,154	2.5362	35,897
24	ADJUSTMENT	0	2.9682	0	(142)	2.5362	(360)
25	TOTAL	<u>(57,014)</u>		<u>(79,163)</u>	<u>70,733</u>		<u>272,266</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 7 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
SUMMARY OF HISTORICAL GAS VOLUMES
RETAINAGE BY PIPELINE FOR STORAGE ACTIVITY

LINE NO.	MONTH	TCO - FSS
		TOTAL (1) DTH
1	FEBRUARY, 2023	(53,774)
2	MARCH	(71,651)
3	APRIL	(75,544)
4	MAY	(8,549)
5	JUNE	(10,285)
6	JULY	(7,201)
7	AUGUST	(6,489)
8	SEPTEMBER	(6,998)
9	OCTOBER	(6,221)
10	NOVEMBER	(15,070)
11	DECEMBER	(55,797)
12	JANUARY, 2024	(40,177)
13	TOTAL	(357,756)

NOTE: THESE VOLUMES REPRESENT RETAINAGE BY THE PIPELINE.

EXHIBIT 1-D
SCHEDULE 5
SHEET 8 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
COLUMBIA GAS TRANSMISSION CORPORATION

LINE NO.	MONTH	MDSQ			SCQ		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2023	395,714	2.5920	1,025,691	21,948,692	0.0467	1,025,004
2	MARCH	395,714	2.5920	1,025,691	21,948,692	0.0467	1,025,004
3	APRIL	395,714	2.5920	1,025,691	21,948,692	0.0467	1,025,004
4	MAY	395,714	2.8230	1,117,101	21,948,692	0.0513	1,125,968
5	ADJUSTMENT	0	0.0000	91,410	0	0.0000	100,964
6	JUNE	395,714	2.8230	1,117,101	21,948,692	0.0513	1,125,968
7	JULY	395,714	2.8230	1,117,101	21,948,692	0.0513	1,125,968
8	AUGUST	395,714	2.8230	1,117,101	21,948,692	0.0513	1,125,968
9	SEPTEMBER	395,714	2.8230	1,117,101	21,948,692	0.0513	1,125,968
10	OCTOBER	395,714	2.8230	1,117,101	21,948,692	0.0513	1,125,968
11	NOVEMBER	395,714	2.8230	1,117,101	21,948,692	0.0513	1,125,968
12	DECEMBER	395,714	2.8230	1,117,101	21,948,692	0.0513	1,125,968
13	JANUARY, 2024	395,714	2.8230	1,117,101	21,948,692	0.0513	1,125,968
14	TOTAL	4,748,568		13,222,388	263,384,304		13,309,687

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
EASTERN GAS TRANSMISSION AND STORAGE

LINE NO.	MONTH	MDSQ			SCQ		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2023	28,800	2.6784	77,138	2,111,176	0.0258	54,468
2	ADJUSTMENT	(4,800)	2.6784	(12,856)	(240,000)	0.0258	(6,192)
3	MARCH	28,800	2.6784	77,138	2,111,176	0.0258	54,468
4	ADJUSTMENT	(4,800)	2.6784	(12,856)	(240,000)	0.0258	(6,192)
5	APRIL	28,800	2.6784	77,138	2,111,176	0.0258	54,468
6	ADJUSTMENT	(4,800)	2.6784	(12,856)	(240,000)	0.0258	(6,192)
7	MAY	28,800	2.6784	77,138	2,111,176	0.0258	54,468
8	ADJUSTMENT	(4,800)	2.6784	(12,856)	(240,000)	0.0258	(6,192)
9	JUNE	28,800	2.6784	77,138	2,111,176	0.0258	54,468
10	ADJUSTMENT	(4,800)	2.6784	(12,856)	(240,000)	0.0258	(6,192)
11	JULY	28,800	2.6784	77,138	2,111,176	0.0258	54,468
12	ADJUSTMENT	(4,800)	2.6784	(12,856)	(240,000)	0.0258	(6,192)
13	AUGUST	28,800	2.6784	77,138	2,111,176	0.0258	54,468
14	ADJUSTMENT	(4,800)	2.6784	(12,856)	(240,000)	0.0258	(6,192)
15	SEPTEMBER	28,800	2.6784	77,138	2,111,176	0.0258	54,468
16	ADJUSTMENT	(4,800)	2.6784	(12,856)	(240,000)	0.0258	(6,192)
17	OCTOBER	28,800	2.6784	77,138	2,111,176	0.0258	54,468
18	ADJUSTMENT	(4,800)	2.6784	(12,856)	(240,000)	0.0258	(6,192)
19	NOVEMBER	28,800	2.6749	77,037	2,111,176	0.0258	54,468
20	ADJUSTMENT	(4,800)	2.6749	(12,840)	(240,000)	0.0258	(6,192)
21	DECEMBER	28,800	2.6749	77,037	2,111,176	0.0258	54,468
22	ADJUSTMENT	(4,800)	2.6749	(12,840)	(240,000)	0.0258	(6,192)
23	JANUARY, 2024	28,800	2.6749	77,037	2,111,176	0.0258	54,468
24	ADJUSTMENT	(4,800)	2.6749	(12,840)	(240,000)	0.0258	(6,192)
25	TOTAL	<u>288,000</u>		<u>771,127</u>	<u>22,454,112</u>		<u>579,316</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 10 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
EQUITRANS

LINE NO.	MONTH	STORAGE DEMAND			STORAGE CAPACITY		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2023	19,130	1.5000	28,695	2,000,000	0.0260	52,000
2	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
3	MARCH	19,130	1.5000	28,695	2,000,000	0.0260	52,000
4	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
5	APRIL	19,130	1.5000	28,695	2,000,000	0.0260	52,000
6	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
7	MAY	19,130	1.5000	28,695	2,000,000	0.0260	52,000
8	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
9	JUNE	19,130	1.5000	28,695	2,000,000	0.0260	52,000
10	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
11	JULY	19,130	1.5000	28,695	2,000,000	0.0260	52,000
12	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
13	AUGUST	19,130	1.5000	28,695	2,000,000	0.0260	52,000
14	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
15	SEPTEMBER	19,130	1.5000	28,695	2,000,000	0.0260	52,000
16	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
17	OCTOBER	19,130	1.5000	28,695	2,000,000	0.0260	52,000
18	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
19	NOVEMBER	19,130	1.5000	28,695	2,000,000	0.0260	52,000
20	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
21	DECEMBER	19,130	1.5000	28,695	2,000,000	0.0260	52,000
22	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
23	JANUARY, 2024	19,130	1.5000	28,695	2,000,000	0.0260	52,000
24	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
25	TOTAL	57,384		86,076	6,000,000		156,000

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
NATIONAL FUEL

LINE NO.	MONTH	STORAGE DEMAND			STORAGE CAPACITY		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY, 2023	2,429	2.7576	6,698	267,143	0.0501	13,384
2	ADJUSTMENT	0	0.0000	(302)	0	0.0000	0
3	MARCH	2,429	2.7576	6,698	267,143	0.0501	13,384
4	APRIL	2,429	2.7576	6,698	267,143	0.0501	13,384
5	MAY	2,429	2.7576	6,698	267,143	0.0501	13,384
6	JUNE	2,429	2.7576	6,698	267,143	0.0501	13,384
7	JULY	2,429	2.7576	6,698	267,143	0.0501	13,384
8	AUGUST	2,429	2.7576	6,698	267,143	0.0501	13,384
9	SEPTEMBER	2,429	2.7576	6,698	267,143	0.0501	13,384
10	OCTOBER	2,429	2.7576	6,698	267,143	0.0501	13,384
11	NOVEMBER	2,429	2.7643	6,714	267,143	0.0502	13,411
12	DECEMBER	2,429	2.7643	6,714	267,143	0.0502	13,411
13	JANUARY, 2024	<u>2,429</u>	2.7643	<u>6,714</u>	<u>267,143</u>	0.0502	<u>13,411</u>
14	TOTAL	<u>29,148</u>		<u>80,126</u>	<u>3,205,716</u>		<u>160,687</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
COLUMBIA GAS TRANSMISSION CORPORATION

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2023	4,061,202	0.0153	62,136	1,060	0.0153	16
2	ADJUSTMENT	175,280	0.0153	2,675	3,013	0.0153	46
3	ADJUSTMENT	0	0.0000	498	0	0.0000	(72)
4	MARCH	4,603,030	0.0153	70,427	0	0.0000	0
5	ADJUSTMENT	(63,818)	0.0153	(975)	2,084	0.0153	32
6	ADJUSTMENT	0	0.0000	(19)	0	0.0000	(51)
7	APRIL	55,305	0.0153	846	2,449,275	0.0153	37,474
8	ADJUSTMENT	0	0.0000	(66)	675	0.0153	10
9	ADJUSTMENT	0	0.0000	0	0	0.0000	10
10	MAY	160,424	0.0153	2,454	3,314,440	0.0153	50,711
11	ADJUSTMENT	(2,018)	0.0153	(31)	17,071	0.0153	261
12	ADJUSTMENT	0	0.0000	(30)	0	0.0000	11
13	JUNE	0	0.0000	0	2,652,561	0.0153	40,584
14	ADJUSTMENT	111	0.0153	2	7,490	0.0153	115
15	ADJUSTMENT	0	0.0000	67	0	0.0000	3
16	JULY	0	0.0000	0	2,805,745	0.0153	42,928
17	ADJUSTMENT	0	0.0000	(7)	8,676	0.0153	153
18	AUGUST	0	0.0000	0	2,468,544	0.0153	37,769
19	ADJUSTMENT	0	0.0000	(34)	11,764	0.0153	180
20	ADJUSTMENT	0	0.0000	0	0	0.0000	301
21	SEPTEMBER	0	0.0000	0	2,423,124	0.0153	37,074
22	ADJUSTMENT	0	0.0000	(0)	2,402	0.0153	37
23	ADJUSTMENT	0	0.0000	0	0	0.0000	92
24	OCTOBER	38,064	0.0153	582	1,426,703	0.0153	21,829
25	ADJUSTMENT	0	0.0000	0	18,080	0.0153	277
26	ADJUSTMENT	0	0.0000	0	0	0.0000	(58)
27	NOVEMBER	3,092,165	0.0153	47,310	0	0.0000	0
28	ADJUSTMENT	0	0.0000	3,286	0	0.0000	581
29	DECEMBER	2,032,671	0.0153	31,100	69,048	0.0153	1,056
30	ADJUSTMENT	76,530	0.0153	1,171	0	0.0000	37
31	ADJUSTMENT	0	0.0000	12	0	0.0000	0
32	JANUARY, 2024	4,944,907	0.0153	75,657	126,241	0.0153	1,931
33	ADJUSTMENT	0	0.0000	351	0	0.0000	(98)
34	TOTAL	19,173,853		297,412	17,807,996		273,237

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
EASTERN GAS TRANSMISSION AND STORAGE

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2023	0	0.0000	0	0	0.0000	0
2	ADJUSTMENT	385,113	0.0274	10,552	0	0.0000	0
3	ADJUSTMENT	0	0.0000	(651)	0	0.0000	0
4	MARCH	0	0.0000	0	0	0.0000	0
5	ADJUSTMENT	183,682	0.0273	5,018	0	0.0000	0
6	ADJUSTMENT	0	0.0000	(378)	0	0.0000	0
7	APRIL	0	0.0000	0	334,153	0.0396	13,232
8	ADJUSTMENT	397,696	0.0210	8,334	0	0.0000	(1,234)
9	ADJUSTMENT	0	0.0000	(553)	0	0.0000	0
10	MAY	0	0.0000	0	262,756	0.0396	10,405
11	ADJUSTMENT	0	0.0000	(1)	0	0.0000	(1,258)
12	ADJUSTMENT	0	0.0000	0	0	0.0000	(918)
13	JUNE	0	0.0000	0	289,770	0.0396	11,475
14	ADJUSTMENT	0	0.0000	0	(17,341)	0.0396	(687)
15	ADJUSTMENT	0	0.0000	0	0	0.0000	(836)
16	ADJUSTMENT	0	0.0000	0	0	0.0000	(540)
17	JULY	0	0.0000	0	212,520	0.0396	8,416
18	ADJUSTMENT	0	0.0000	0	(38,170)	0.0396	(1,512)
19	ADJUSTMENT	0	0.0000	0	0	0.0000	147
20	AUGUST	0	0.0000	0	242,069	0.0396	9,586
21	ADJUSTMENT	0	0.0000	(782)	(17,294)	0.0396	(685)
22	ADJUSTMENT	0	0.0000	0	0	0.0000	(97)
23	SEPTEMBER	0	0.0000	0	227,700	0.0396	9,017
24	ADJUSTMENT	0	0.0000	(1,384)	(36,432)	0.0396	(1,443)
25	ADJUSTMENT	0	0.0000	0	0	0.0000	(429)
26	OCTOBER	0	0.0000	0	242,928	0.0396	9,620
27	ADJUSTMENT	0	0.0000	0	(37,178)	0.0396	(1,472)
28	ADJUSTMENT	0	0.0000	0	0	0.0000	(1,800)
29	NOVEMBER	0	0.0000	0	0	0.0000	0
30	ADJUSTMENT	0	0.0000	0	0	0.0000	(1,302)
31	ADJUSTMENT	0	0.0000	0	0	0.0000	126
32	DECEMBER	55,600	0.0256	1,423	0	0.0000	0
33	ADJUSTMENT	0	0.0000	5,273	0	0.0000	0
34	ADJUSTMENT	0	0.0000	0	0	0.0000	0
35	JANUARY, 2024	79,642	0.0256	2,039	0	0.0000	0
36	ADJUSTMENT	0	0.0000	(1,849)	0	0.0000	0
37	ADJUSTMENT	0	0.0000	6,769	0	0.0000	0
38	TOTAL	<u>1,101,733</u>		<u>33,811</u>	<u>1,665,481</u>		<u>57,813</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 14 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
EQUITRANS

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY, 2023	284,900	0.0069	1,966	0	0.0000	0
2	ADJUSTMENT	(213,674)	0.0069	(1,474)	0	0.0000	0
3	MARCH	491,495	0.0069	3,391	0	0.0000	0
4	ADJUSTMENT	(368,620)	0.0069	(2,543)	0	0.0000	0
5	APRIL	0	0.0000	0	217,050	0.0069	1,498
6	ADJUSTMENT	0	0.0000	0	(162,788)	0.0069	(1,123)
7	MAY	0	0.0000	0	224,285	0.0069	1,548
8	ADJUSTMENT	0	0.0000	0	(168,214)	0.0069	(1,161)
9	JUNE	0	0.0000	0	217,050	0.0069	1,498
10	ADJUSTMENT	0	0.0000	0	(162,788)	0.0069	(1,124)
11	JULY	0	0.0000	0	224,285	0.0069	1,548
12	ADJUSTMENT	0	0.0000	0	(168,214)	0.0069	(1,161)
13	AUGUST	0	0.0000	0	224,285	0.0069	1,548
14	ADJUSTMENT	0	0.0000	0	(168,214)	0.0069	(1,161)
15	SEPTEMBER	0	0.0000	0	217,050	0.0069	1,498
16	ADJUSTMENT	0	0.0000	0	(162,788)	0.0069	(1,123)
17	OCTOBER	0	0.0000	0	164,455	0.0069	1,135
18	ADJUSTMENT	0	0.0000	0	(123,341)	0.0069	(851)
19	NOVEMBER	485,046	0.0069	3,347	0	0.0000	0
20	ADJUSTMENT	(363,785)	0.0069	(2,510)	0	0.0000	0
21	DECEMBER	347,076	0.0069	2,395	0	0.0000	0
22	ADJUSTMENT	(260,307)	0.0069	(1,796)	0	0.0000	0
23	JANUARY, 2024	354,505	0.0069	2,446	0	0.0000	0
24	ADJUSTMENT	(265,879)	0.0069	(1,835)	0	0.0000	0
25	TOTAL	<u>490,758</u>		<u>3,386</u>	<u>372,115</u>		<u>2,567</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 15 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
NATIONAL FUEL

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2023	0	0.0000	0	0	0.0000	0
2	ADJUSTMENT	12,005	0.0473	568	0	0.0000	0
3	MARCH	0	0.0000	0	0	0.0000	0
4	ADJUSTMENT	9,300	0.0473	440	0	0.0000	0
5	APRIL	0	0.0000	0	0	0.0000	0
6	ADJUSTMENT	10,753	0.0473	509	0	0.0000	0
7	MAY	6,882	0.0473	326	0	0.0000	0
8	JUNE	4,860	0.0473	230	21,894	0.0473	1,036
9	ADJUSTMENT	0	0.0000	0	0	0.0000	0
10	JULY	0	0.0000	0	15,314	0.0473	724
11	ADJUSTMENT	0	0.0000	0	(2,759)	0.0473	(131)
12	AUGUST	0	0.0000	0	15,391	0.0473	728
13	ADJUSTMENT	0	0.0000	0	(2,424)	0.0473	(115)
14	SEPTEMBER	0	0.0000	0	16,002	0.0473	757
15	ADJUSTMENT	0	0.0000	0	(2,386)	0.0473	(113)
16	OCTOBER	0	0.0000	0	5,610	0.0472	265
17	ADJUSTMENT	0	0.0000	0	(2,897)	0.0473	(137)
18	NOVEMBER	300	0.0472	14	0	0.0000	0
19	ADJUSTMENT	4,767	0.0000	225	(1,705)	0.0472	(80)
20	DECEMBER	0	0.0000	0	0	0.0000	0
21	ADJUSTMENT	12,055	0.0472	569	(14)	0.0471	(1)
22	JANUARY, 2024	13,951	0.0472	658	0	0.0000	0
23	ADJUSTMENT	0	0.0000	0	0	0.0000	0
24	TOTAL	74,873		3,538	62,026		2,933

EXHIBIT 1-D
SCHEDULE 6
SHEET 1 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS
TRANSPORTATION CHARGES

LINE NO.	MONTH	TRANSPORTATION SHRINKAGE VOLUMES 1/ (1) Dth	TOTAL DEMAND COSTS (2) \$	TOTAL COMMODITY COSTS (3) \$	TOTAL TRANSPORTATION COSTS (4=2+3) \$
1	FEBRUARY, 2023	(21,611)	6,111,940	103,140	6,215,080
2	MARCH	(25,409)	6,113,095	80,541	6,193,636
3	APRIL	(87,834)	3,877,970	66,650	3,944,620
4	MAY	(91,659)	3,854,587	36,463	3,891,050
5	JUNE	(64,617)	3,853,486	55,966	3,909,452
6	JULY	(60,883)	3,823,226	50,281	3,873,507
7	AUGUST	(56,993)	3,820,246	53,999	3,874,245
8	SEPTEMBER	(60,948)	3,820,988	47,546	3,868,534
9	OCTOBER	(60,653)	5,902,067	113,731	6,015,799
10	NOVEMBER	(15,100)	6,038,068	60,445	6,098,513
11	DECEMBER	(52,945)	6,201,156	67,251	6,268,407
12	JANUARY, 2024	<u>(58,198)</u>	<u>6,200,928</u>	<u>149,409</u>	<u>6,350,338</u>
13	TOTAL	<u>(656,850)</u>	<u>59,617,758</u>	<u>885,423</u>	<u>60,503,181</u>

1/ THESE VOLUMES REPRESENT RETAINAGE BY THE PIPLINES.

EXHIBIT 1-D
SCHEDULE 6
SHEET 2 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE FTS - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	BILLING RATE (2) \$/Dth	AMOUNT (3=1x2) \$	CAPACITY RELEASE 1/ (4) \$	TOTAL FTS AMOUNT (5=3+4) \$
1	FEBRUARY, 2023	134,931	9.8500	1,329,070	(193,799)	1,135,272
2	ADJUSTMENT				(51,368) 2/	(51,368)
3	MARCH	134,931	9.8500	1,329,070	(196,242)	1,132,829
4	ADJUSTMENT				(51,368) 2/	(51,368)
5	APRIL	134,931	10.3790	1,400,449	(207,601)	1,192,848
6	ADJUSTMENT				(54,126) 2/	(54,126)
7	MAY	134,931	10.2800	1,387,091	(206,217)	1,180,874
8	ADJUSTMENT				(53,610) 2/	(53,610)
9	JUNE	134,931	10.2800	1,387,091	(207,810)	1,179,280
10	ADJUSTMENT				(53,610) 2/	(53,610)
11	JULY	134,931	10.1850	1,374,272	(206,909)	1,167,363
12	ADJUSTMENT				(53,115) 2/	(53,115)
13	AUGUST	134,931	10.1850	1,374,272	(208,865)	1,165,407
14	ADJUSTMENT				(53,115) 2/	(53,115)
15	SEPTEMBER	134,931	10.1850	1,374,272	(210,912)	1,163,360
16	ADJUSTMENT				(53,115) 2/	(53,115)
17	OCTOBER	134,931	10.1850	1,374,272	(215,994)	1,158,278
18	ADJUSTMENT				(53,115) 2/	(53,115)
19	NOVEMBER	134,931	10.1850	1,374,272	(214,568)	1,159,704
20	ADJUSTMENT				(53,115) 2/	(53,115)
21	DECEMBER	134,931	10.1690	1,372,113	(216,702)	1,155,412
22	ADJUSTMENT				(53,031) 2/	(53,031)
23	JANUARY, 2024	134,931	10.1690	1,372,113	(217,007)	1,155,107
24	ADJUSTMENT				(53,031) 2/	(53,031)
25	TOTAL	<u>1,619,172</u>		<u>16,448,359</u>	<u>(3,138,344)</u>	<u>13,310,015</u>

1/ INCLUDES CAPACITY ALLOCATED TO SUPPLIERS PARTICIPATING IN COLUMBIA'S CHOICE PROGRAM.

2/ AMOUNT REPRESENTS 5,215 DTH OF CAPACITY RELEASED AT THE APPLICABLE MAXIMUM RATE TO A LARGE INDUSTRIAL CUSTOMER ON COLUMBIA'S SYSTEM AND NOT SUBJECT TO RECALL.

EXHIBIT 1-D
SCHEDULE 6
SHEET 3 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE SST - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	BILLING RATE (2) \$/Dth	AMOUNT (3=1x2) \$	CAPACITY RELEASE (4) \$	TOTAL SST AMOUNT (5=3+4) \$
1	FEBRUARY, 2023	395,714	9.7310	3,850,693	(44,296)	3,806,397
2	ADJUSTMENT				44,296	44,296
3	MARCH	395,714	9.7310	3,850,693	0	3,850,693
4	APRIL	197,857	10.2600	2,030,013	(3,600)	2,026,413
5	ADJUSTMENT				3,600	3,600
6	MAY	197,857	10.1610	2,010,425	(56,458)	1,953,967
7	ADJUSTMENT				56,458	56,458
8	JUNE	197,857	10.1610	2,010,425	(5,700)	2,004,725
9	ADJUSTMENT				5,700	5,700
10	JULY	197,857	10.0660	1,991,629	(5,580)	1,986,049
11	ADJUSTMENT				5,580	5,580
12	AUGUST	197,857	10.0660	1,991,629	(8,820)	1,982,809
13	ADJUSTMENT				8,820	8,820
14	SEPTEMBER	197,857	10.0660	1,991,629	0	1,991,629
15	OCTOBER	395,714	10.0660	3,983,257	0	3,983,257
16	NOVEMBER	395,714	10.0660	3,983,257	0	3,983,257
17	DECEMBER	395,714	10.0500	3,976,926	(33,279)	3,943,647
18	ADJUSTMENT				33,279	33,279
19	JANUARY, 2024	395,714	10.0500	3,976,926	(64,279)	3,912,647
20	ADJUSTMENT				64,279	64,279
21	TOTAL	<u>3,561,426</u>		<u>35,647,500</u>	<u>0</u>	<u>35,647,500</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 4 of 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE FTS -TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	FTS		
		COMMODITY VOLUME	BILLING RATE	FTS AMOUNT
		(1) Dth	(2) \$/Dth	(3=1x2) \$
1	FEBRUARY, 2023	150,668	0.0129	1,944
2	ADJUSTMENT	0	0.0000	(0)
3	MARCH	253,969	0.0129	3,276
4	APRIL	734,516	0.0147	10,797
5	MAY	705,137	0.0147	10,366
6	ADJUSTMENT	0	0.0000	(0)
7	JUNE	697,710	0.0147	10,256
8	ADJUSTMENT	4,244	0.0147	62
9	JULY	821,780	0.0147	12,080
10	ADJUSTMENT	0	0.0000	(1)
11	AUGUST	708,725	0.0147	10,418
12	ADJUSTMENT	0	0.0000	(4)
13	SEPTEMBER	445,052	0.0147	6,542
14	ADJUSTMENT	0	0.0000	0
15	OCTOBER	406,503	0.0146	5,935
16	ADJUSTMENT	0	0.0000	(0)
17	NOVEMBER	46,977	0.0146	686
18	ADJUSTMENT	0	0.0000	(0)
19	DECEMBER	377,474	0.0146	5,511
20	JANUARY, 2024	113,817	0.0146	1,662
21	ADJUSTMENT	0	0.0000	(0)
22	TOTAL	<u>5,466,572</u>		<u>79,532</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 5 of 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE SST -TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	SST		
		COMMODITY VOLUME	BILLING RATE	SST AMOUNT
		(1) Dth	(2) \$/Dth	(3=1x2) \$
1	FEBRUARY, 2023	3,718,126	0.0129	47,964
2	ADJUSTMENT			(3,212)
3	MARCH	4,161,206	0.0129	53,680
4	ADJUSTMENT			(7,175)
5	APRIL	2,468,328	0.0147	36,284
6	ADJUSTMENT			(7,090)
7	MAY	2,683,555	0.0147	39,448
8	ADJUSTMENT			(515)
9	JUNE	1,480,713	0.0147	21,766
10	ADJUSTMENT			777
11	JULY	1,215,519	0.0147	17,868
12	ADJUSTMENT			(139)
13	AUGUST	1,139,379	0.0147	16,749
14	ADJUSTMENT			(107)
15	SEPTEMBER	1,630,815	0.0147	23,973
16	ADJUSTMENT			(95)
17	OCTOBER	1,667,766	0.0146	24,349
18	ADJUSTMENT			(258)
19	NOVEMBER	3,097,547	0.0146	45,224
20	ADJUSTMENT			2,512
21	DECEMBER	3,329,264	0.0146	48,607
22	ADJUSTMENT			(4,281)
23	JANUARY, 2024	6,013,980	0.0146	87,804
24	ADJUSTMENT			(3,625)
25	TOTAL	<u>32,606,198</u>		<u>440,510</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 6 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
EASTERN GAS TRANSMISSION AND STORAGE
RATE SCHEDULE FT and FTNN - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	BILLING RATE (2) \$/Dth	AMOUNT (3=1x2) \$	CAPACITY RELEASE 1/ (4) \$	TOTAL FTNN AMOUNT (5=3+4) \$
1	FEBRUARY, 2023	34,055	5.9674	203,220	(3,264)	199,956
2	ADJUSTMENT			(19,233)		(19,233)
3	MARCH	34,055	5.9674	203,220	(3,300)	199,920
4	ADJUSTMENT			(19,233)		(19,233)
5	APRIL	27,055	5.9674	161,448	(3,366)	158,082
6	ADJUSTMENT			(18,744)		(18,744)
7	MAY	27,055	5.9674	161,448	(3,384)	158,064
8	ADJUSTMENT			(19,233)		(19,233)
9	JUNE	27,055	5.9674	161,448	(3,348)	158,100
10	ADJUSTMENT			(18,744)		(18,744)
11	JULY	27,055	5.9674	161,448	(3,234)	158,214
12	ADJUSTMENT			(18,744)		(18,744)
13	AUGUST	27,055	5.9674	161,448	(3,211)	158,238
14	ADJUSTMENT			(18,744)		(18,744)
15	SEPTEMBER	27,055	5.9674	161,448	(3,258)	158,190
16	ADJUSTMENT			(18,744)		(18,744)
17	OCTOBER	27,055	5.9674	161,448	(3,312)	158,136
18	ADJUSTMENT			(18,744)		(18,744)
19	NOVEMBER	34,055	5.9493	202,603	(3,308)	199,295
20	ADJUSTMENT			(18,687)		(18,687)
21	DECEMBER	34,055	5.9493	202,603	(3,498)	199,105
22	ADJUSTMENT			(18,687)		(18,687)
23	JANUARY, 2024	34,055	5.9493	202,603	(3,421)	199,182
24	ADJUSTMENT			(18,687)		(18,687)
25	TOTAL	<u>359,660</u>		<u>1,918,165</u>	<u>(39,904)</u>	<u>1,878,262</u>

1/ INCLUDES CAPACITY ALLOCATED TO SUPPLIERS PARTICIPATING IN COLUMBIA'S CHOICE PROGRAM.

EXHIBIT 1-D
SCHEDULE 6
SHEET 7 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
EASTERN GAS TRANSMISSION AND STORAGE
RATE SCHEDULE FT and FTNN - TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FTNN AMOUNT (3=1x2) \$
1	FEBRUARY, 2023	294,385	0.0108	3,179
2	ADJUSTMENT			115
3	ADJUSTMENT			(268)
4	MARCH	303,875	0.0108	3,282
5	ADJUSTMENT			(492)
6	ADJUSTMENT			644
7	APRIL	371,460	0.0108	4,012
8	ADJUSTMENT			(63)
9	ADJUSTMENT			(149)
10	MAY	297,228	0.0108	3,210
11	ADJUSTMENT			(3,326)
12	ADJUSTMENT			(103)
13	JUNE	323,640	0.0108	3,495
14	ADJUSTMENT			(2,697)
15	ADJUSTMENT			(850)
16	JULY	247,612	0.0108	2,674
17	ADJUSTMENT			(2,740)
18	ADJUSTMENT			(141)
19	AUGUST	278,600	0.0108	3,009
20	ADJUSTMENT			(2,145)
21	ADJUSTMENT			(76)
22	SEPTEMBER	260,640	0.0108	2,815
23	ADJUSTMENT			(2,264)
24	ADJUSTMENT			(453)
25	OCTOBER	308,744	0.0107	3,304
26	ADJUSTMENT			(2,099)
27	ADJUSTMENT			1
28	NOVEMBER	317,429	0.0112	3,555
29	ADJUSTMENT			(2,292)
30	ADJUSTMENT			638
31	DECEMBER	318,109	0.0112	3,563
32	ADJUSTMENT			(165)
33	ADJUSTMENT			(629)
34	JANUARY, 2024	514,527	0.0112	5,763
35	ADJUSTMENT			(885)
36	ADJUSTMENT			(172)
37	TOTAL	<u>3,836,249</u>		<u>21,250</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 8 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
EQUITRANS
RATE SCHEDULE FTS - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FTS AMOUNT (3=1x2) \$
1	FEBRUARY, 2023	55,000	7.6569	421,130
2	ADJUSTMENT			(77,080)
3	MARCH	55,000	7.6569	421,130
4	ADJUSTMENT			(77,080)
5	APRIL	32,000	8.0000	256,000
6	ADJUSTMENT			(39,264)
7	MAY	20,000	8.0000	160,000
8	ADJUSTMENT			(39,264)
9	JUNE	20,000	8.0000	160,000
10	ADJUSTMENT			(39,264)
11	JULY	20,000	8.0000	160,000
12	ADJUSTMENT			(39,264)
13	AUGUST	20,000	8.0000	160,000
14	ADJUSTMENT			(39,264)
15	SEPTEMBER	20,000	8.0000	160,000
16	ADJUSTMENT			(39,264)
17	OCTOBER	32,000	8.0000	256,000
18	ADJUSTMENT			(39,264)
19	NOVEMBER	55,000	7.6569	421,130
20	ADJUSTMENT			(110,960)
21	DECEMBER	55,000	7.6569	421,130
22	ADJUSTMENT			(75,112)
23	JANUARY, 2024	55,000	7.6569	421,130
24	ADJUSTMENT			(75,112)
25	TOTAL	<u>439,000</u>		<u>2,727,458</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 9 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
EQUITRANS
TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME (1) Dth	BILLING RATE (2) \$/Dth	AMOUNT (3=1x2) \$
1	FEBRUARY, 2023	417,592	0.0115	4,802
2	ADJUSTMENT	0	0.0000	(465)
3	ADJUSTMENT	0	0.0000	(3,253)
4	MARCH	483,027	0.0115	5,555
5	ADJUSTMENT	0	0.0000	(416)
6	ADJUSTMENT	0	0.0000	(3,854)
7	APRIL	368,550	0.0115	4,238
8	ADJUSTMENT	0	0.0000	(716)
9	ADJUSTMENT	0	0.0000	(2,641)
10	MAY	380,835	0.0115	4,380
11	ADJUSTMENT	0	0.0000	2
12	ADJUSTMENT	0	0.0000	(3,286)
13	JUNE	368,550	0.0115	4,238
14	ADJUSTMENT	0	0.0000	2
15	ADJUSTMENT	0	0.0000	(3,180)
16	JULY	380,835	0.0115	4,380
17	ADJUSTMENT	0	0.0000	3
18	ADJUSTMENT	0	0.0000	(3,287)
19	AUGUST	380,835	0.0115	4,380
20	ADJUSTMENT	0	0.0000	2
21	ADJUSTMENT	0	0.0000	(3,287)
22	SEPTEMBER	368,550	0.0115	4,238
23	ADJUSTMENT	0	0.0000	3
24	ADJUSTMENT	0	0.0000	(3,181)
25	OCTOBER	319,889	0.0114	3,647
26	ADJUSTMENT	0	0.0000	6
27	ADJUSTMENT	0	0.0000	(2,739)
28	NOVEMBER	490,456	0.0114	5,591
29	ADJUSTMENT	0	0.0000	(4,300)
30	ADJUSTMENT	0	0.0000	143
31	DECEMBER	584,822	0.0114	6,667
32	ADJUSTMENT	0	0.0000	(455)
33	ADJUSTMENT	0	0.0000	(4,659)
34	JANUARY, 2024	818,166	0.0489	39,990
35	ADJUSTMENT	0	0.0000	(5,556)
36	ADJUSTMENT	0	0.0000	(462)
37	TOTAL	<u>5,362,107</u>		<u>46,528</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 10 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TENNESSEE GAS PIPELINE CORPORATION
RATE SCHEDULE FTA - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FTA AMOUNT (3=1x2) \$
1	FEBRUARY, 2023	23,600	4.7112	111,184
2	MARCH	23,600	4.7112	111,184
3	APRIL	23,600	4.7112	111,184
4	MAY	23,600	4.7112	111,184
5	JUNE	23,600	4.7112	111,184
6	JULY	23,600	4.7112	111,184
7	AUGUST	23,600	4.7112	111,184
8	SEPTEMBER	23,600	4.7112	111,184
9	OCTOBER	23,600	4.7112	111,184
10	NOVEMBER	23,600	4.7117	111,196
11	DECEMBER	30,600	4.6638	142,711
12	JANUARY, 2024	30,600	4.6638	142,711
13	TOTAL	297,200		1,397,276

EXHIBIT 1-D
SCHEDULE 6
SHEET 11 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TENNESSEE GAS PIPELINE CORPORATION
RATE SCHEDULE FTA - TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FTA AMOUNT (3=1x2) \$
1	FEBRUARY, 2023	354,066	0.0253	8,975
2	MARCH	330,993	0.0261	8,637
3	APRIL	251,098	0.0256	6,416
4	MAY	267,518	0.0227	6,083
5	ADJUSTMENT	0	0.0000	35
6	JUNE	179,304	0.0275	4,931
7	ADJUSTMENT	0	0.0000	(0)
8	JULY	185,348	0.0261	4,846
9	ADJUSTMENT	0	0.0000	(0)
10	AUGUST	116,428	0.0361	4,207
11	ADJUSTMENT	0	0.0000	(3)
12	SEPTEMBER	173,400	0.0273	4,728
13	ADJUSTMENT	0	0.0000	(3)
14	OCTOBER	264,540	0.0223	5,903
15	ADJUSTMENT	0	0.0000	(3)
16	NOVEMBER	325,178	0.0244	7,948
17	ADJUSTMENT	0	0.0000	(0)
18	DECEMBER	367,311	0.0271	9,968
19	ADJUSTMENT	0	0.0000	(0)
20	JANUARY, 2024	480,341	0.0263	12,619
21	ADJUSTMENT	0	0.0000	0
22	TOTAL	<u>3,295,525</u>		<u>85,286</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 12 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	TOTAL CDS AND FT1 DEMAND 1/ (1) \$
1	FEBRUARY, 2023	502,780
2	MARCH	502,780
3	APRIL	303,765
4	ADJUSTMENT	(104,041)
5	MAY	295,933
6	ADJUSTMENT	(45)
7	JUNE	295,933
8	JULY	295,933
9	AUGUST	302,671
10	SEPTEMBER	304,090
11	ADJUSTMENT	1,418
12	OCTOBER	304,090
13	NOVEMBER	304,090
14	DECEMBER	410,545
15	JANUARY, 2024	<u>410,545</u>
16	TOTAL	<u><u>4,130,486</u></u>

1/ CDS AND FT1 DEMAND CHARGES ARE DETAILED
ON SHEETS 13-14.

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME	CDS CONTRACT # 800387	AMOUNT	DEMAND VOLUME	CDS CONTRACT # 910463	AMOUNT	DEMAND VOLUME	CDS CONTRACT # 910464	AMOUNT	TOTAL AMOUNT CDS
			RATE			RATE			RATE		
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)	(7)	(8)	(9=7x8)	(10=3+6+9)
		Dth	\$/Dth	\$	Dth	\$/Dth	\$	Dth	\$/Dth	\$	\$
1	FEBRUARY, 2023	5,390	12.7725	68,844	364	12.7653	4,647	9,951	12.6675	126,054	199,544
2	MARCH	5,390	12.7725	68,844	364	12.7653	4,647	9,951	12.6675	126,054	199,544
3	APRIL	5,390	10.2296	55,137	364	10.2241	3,722	9,951	10.0698	100,205	159,064
4	ADJUSTMENT	0	0.0000	(13,706)	0	0.0000	(925)	0	0.0000	(25,849)	(40,480)
5	MAY	5,390	10.2296	55,137	364	10.2241	3,722	9,951	10.0698	100,205	159,064
6	JUNE	5,390	10.2296	55,137	364	10.2241	3,722	9,951	10.0698	100,205	159,064
7	JULY	5,390	10.2296	55,137	364	10.2241	3,722	9,951	10.0698	100,205	159,064
8	AUGUST	5,390	10.1880	54,914	364	10.1827	3,706	9,951	9.9714	99,225	157,845
9	SEPTEMBER	5,390	10.2427	55,208	364	10.2372	3,726	9,951	10.0823	100,329	159,264
10	ADJUSTMENT	0	0.0000	294	0	0.0000	20	0	0.0000	1,104	1,418
11	OCTOBER	5,390	10.2427	55,208	364	10.2372	3,726	9,951	10.0823	100,329	159,264
12	NOVEMBER	5,390	10.2427	55,208	364	10.2372	3,726	9,951	10.0823	100,329	159,264
13	DECEMBER	5,390	10.2144	55,056	364	10.2090	3,716	9,951	10.0497	100,004	158,776
14	JANUARY, 2024	5,390	10.2144	55,056	364	10.2090	3,716	9,951	10.0497	100,004	158,776
15	TOTAL	64,680		675,474	4,368		45,592	119,412		1,228,403	1,949,469

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME	FT-1 CONTRACT # 830049 RATE	AMOUNT	DEMAND VOLUME	FT-1 CONTRACT # 910951 RATE	AMOUNT	DEMAND VOLUME	FT-1 CONTRACT # 911660 RATE	AMOUNT	DEMAND VOLUME	FT-1 CONTRACT # 911831-R1 RATE	AMOUNT	DEMAND VOLUME	FT-1 CONTRACT # 911923 RATE	AMOUNT	TOTAL AMOUNT	TOTAL CDS AND FT-1
		(11) Dth	(12) \$/Dth	(13=11x12) \$	(14) Dth	(15) \$/Dth	(16=14x15) \$	(17) Dth	(18) \$/Dth	(19=17x18) \$	(20) Dth	(21) \$/Dth	(22=20x21) \$	(23) Dth	(24) \$/Dth	(25=23x24) \$	(26=16+19+22) \$	(27=10+26) \$
1	FEBRUARY, 2023	10,000	12.0660	120,660	15,335	11.2529	172,563	100	2.0650	207	1,200	8.1720	9,806	0	0.0000	0	303,236	502,780
2	MARCH	10,000	12.0660	120,660	15,335	11.2529	172,563	100	2.0650	207	1,200	8.1720	9,806	0	0.0000	0	303,236	502,780
3	APRIL	0	0.0000	0	15,335	8.9148	136,708	100	2.0650	207	1,200	0.0000	7,787	0	0.0000	0	144,701	303,765
4	ADJUSTMENT	0	0.0000	(25,640)	0	0.0000	(35,855)	0	0.0000	(45)	0	0.0000	(2,020)	0	0.0000	0	(63,560)	(104,041)
5	MAY	0	0.0000	0	15,335	8.9148	136,708	100	1.6120	161	1,200	0.0000	7,787	0	0.0000	0	136,869	295,933
6	ADJUSTMENT	0	0.0000	0	0	0.0000	0	0	0.0000	(45)	0	0.0000	0	0	0.0000	0	(45)	(45)
7	JUNE	0	0.0000	0	15,335	8.9148	136,708	100	1.6120	161	1,200	6.4890	7,787	0	0.0000	0	136,869	295,933
8	ADJUSTMENT	0	0.0000	0	0	0.0000	0	0	0.0000	0	0	0.0000	0	0	0.0000	0	0	0
9	JULY	0	0.0000	0	15,335	8.9148	136,708	100	1.6120	161	1,200	6.4890	7,787	0	0.0000	0	136,869	295,933
10	ADJUSTMENT	0	0.0000	0	0	0.0000	0	0	0.0000	0	0	0.0000	0	0	0.0000	0	0	0
11	AUGUST	0	0.0000	0	15,335	8.9252	136,868	100	1.6120	161	1,200	6.4970	7,796	0	0.0000	0	144,826	302,671
12	SEPTEMBER	0	0.0000	0	15,335	8.9252	136,868	100	1.6120	161	1,200	6.4970	7,796	0	0.0000	0	144,826	304,090
13	ADJUSTMENT																1,418	
14	OCTOBER	0	0.0000	0	15,335	8.9252	136,868	100	1.6120	161	1,200	6.4970	7,796	0	0.0000	0	144,826	304,090
15	NOVEMBER	0	0.0000	0	15,335	8.9252	136,868	100	1.6120	161	1,200	6.4970	7,796	0	0.0000	0	144,826	304,090
16	DECEMBER	10,000	9.4690	94,690	15,335	8.8846	136,245	100	1.6120	161	1,200	6.4600	7,752	2,000	6.4600	12,920	251,769	410,545
17	JANUARY, 2024	<u>10,000</u>	9.4690	<u>94,690</u>	<u>15,335</u>	8.8846	<u>136,245</u>	<u>100</u>	1.6120	<u>161</u>	<u>1,200</u>	6.4600	<u>7,752</u>	2,000	6.4600	<u>12,920</u>	<u>251,769</u>	<u>410,545</u>
18	TOTAL	<u>40,000</u>		<u>405,060</u>	<u>184,020</u>		<u>1,676,067</u>	<u>1,200</u>		<u>1,980</u>	<u>14,400</u>		<u>95,430</u>	<u>4,000</u>		<u>25,840</u>	<u>2,181,017</u>	<u>4,130,486</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 15 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FT1 COMMODITY (3=1x2) \$	COMMODITY VOLUME (4) Dth	BILLING RATE (5) \$/Dth	TOTAL CDS COMMODITY (6=4x5) \$	TOTAL FT1 CDS (7=3+6) \$
1	FEBRUARY, 2023	202,788	0.0568	11,517	172,791	0.1168	20,182	31,699
2	ADJUSTMENT	0	0.0000	(0)	0	0.0000	0	(0)
3	MARCH	246,637	0.0663	16,360	3,663	0.1168	428	16,787
4	ADJUSTMENT	0	0.0000	(243)	0	0.0000	0	(243)
5	APRIL	277,779	0.0490	13,611	29,760	0.1195	3,556	17,168
6	ADJUSTMENT	0	0.0000	391	0	0.0000	10	400
7	MAY	446,115	0.0490	21,860	29,300	0.1195	3,501	25,361
8	ADJUSTMENT	0	0.0000	(0)	0	0.0000	0	(0)
9	JUNE	294,079	0.0490	14,410	14,880	0.1195	1,778	16,188
10	ADJUSTMENT	0	0.0000	(0)	0	0.0000	0	(0)
11	JULY	368,496	0.0490	18,056	16,250	0.1195	1,942	19,998
12	ADJUSTMENT	0	0.0000	(0)	0	0.0000	0	0
13	AUGUST	384,734	0.0490	18,852	15,376	0.1196	1,839	20,691
	ADJUSTMENT	0	0.0000	0	0	0.0000	0	0
15	SEPTEMBER	218,847	0.0490	10,724	2,970	0.1196	355	11,079
16	ADJUSTMENT	0	0.0000	1	0	0.0000	0	1
17	OCTOBER	169,560	0.0489	8,292	92,644	0.1195	11,071	19,363
18	ADJUSTMENT	0	0.0000	(0)	0	0.0000	0	(0)
19	NOVEMBER	0	0.0000	0	0	0.0000	0	0
20	ADJUSTMENT	0	0.0000	(0)	0	0.0000	(0)	(0)
21	DECEMBER	28,382	0.0760	2,157	0	0.0000	0	2,157
22	JANUARY, 2024	149,669	0.0746	11,164	0	0.0000	0	11,164
23	ADJUSTMENT	0	0.0000	(122)	0	0.0000	0	(122)
24	TOTAL	<u>2,787,086</u>		<u>147,028</u>	<u>377,634</u>		<u>44,663</u>	<u>191,691</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 16 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
NATIONAL FUEL GAS SUPPLY
RATE SCHEDULE FT - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FT AMOUNT (3=1x2) \$
1	FEBRUARY, 2023	8,304	5.0867	42,240
2	MARCH	8,304	5.0867	42,240
4	APRIL	8,304	5.0867	42,240
4	MAY	8,304	5.0867	42,240
5	JUNE	8,304	5.0867	42,240
6	JULY	8,304	5.0867	42,240
7	AUGUST	8,304	5.0867	42,240
8	SEPTEMBER	8,304	5.0867	42,240
9	OCTOBER	8,304	5.0867	42,240
10	NOVEMBER	8,304	5.0768	42,158
11	DECEMBER	8,304	5.0768	42,158
12	JANUARY, 2024	8,304	5.0768	42,158
14	TOTAL	99,648		506,630

EXHIBIT 1-D
SCHEDULE 6
SHEET 17 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
NATIONAL FUEL GAS SUPPLY
TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FT COMMODITY (3=1x2) \$
1	FEBRUARY, 2023	50,297	0.0155	780
2	ADJUSTMENT			218
3	MARCH	45,815	0.0155	710
4	ADJUSTMENT			150
5	APRIL	25,191	0.0155	391
6	ADJUSTMENT			251
7	MAY	23,310	0.0155	361
8	ADJUSTMENT			88
9	JUNE	28,406	0.0161	458
10	ADJUSTMENT			36
11	JULY	22,477	0.0160	361
12	ADJUSTMENT			(322)
13	AUGUST	23,617	0.0160	378
14	ADJUSTMENT			(215)
15	SEPTEMBER	24,403	0.0160	391
16	ADJUSTMENT			(229)
17	OCTOBER	27,659	0.0156	430
18	ADJUSTMENT			(207)
19	NOVEMBER	46,720	0.0154	720
20	ADJUSTMENT			21
21	DECEMBER	50,957	0.0154	785
22	ADJUSTMENT			182
23	JANUARY, 2024	65,339	0.0154	1,006
24	ADJUSTMENT			224
25	TOTAL	<u>434,191</u>		<u>6,968</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 18 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TRANSPORTATION SHRINKAGE VOLUMES AND OPERATIONAL BALANCING CHARGES
AND OTHER COMMODITY CHARGES

LINE NO.	MONTH	TRANSPORTATION SHRINKAGE VOLUMES	DEMAND OPERATIONAL BALANCING CHARGES	COMMODITY CASH IN/ CASH OUT EXCHANGE FEES	COMMODITY OTHER COMPLIANCE	TOTAL COMMODITY
		(1) Dth	(2) \$	(3) \$	(4) \$	(5=3+4) \$
1	FEBRUARY, 2023	(21,611)	(3,633)	10,725	(62)	10,664
2	MARCH	(25,409)	0	0	0	0
3	APRIL	(87,834)	13	0	(2,646)	(2,646)
4	MAY	(91,659)	233	0	(45,641)	(45,641)
5	JUNE	(64,617)	155	482	0	482
6	JULY	(60,883)	0	0	(5,300)	(5,300)
7	AUGUST	(56,993)	0	0	0	0
8	SEPTEMBER	(60,948)	0	0	0	0
9	OCTOBER	(60,653)	5	0	56,099	56,099
10	NOVEMBER	(15,100)	0	0	0	0
11	DECEMBER	(52,945)	0	0	0	0
12	JANUARY, 2024	(58,198)	0	0	0	0
13	TOTAL	(656,850)	(3,228)	11,207	2,451	13,658

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

25. Submit calculations supporting energy cost per MCF and operating ratio used to determine increase in costs other than production to serve additional load.

Response:

For support of energy cost per Dth included in the base cost of gas, refer to Exhibit No. 12, Schedule No. 5 (31), Page 1.

The Company has not adjusted test year operating expenses to serve additional load other than to reflect the base cost of gas applicable to the adjusted sales volumes.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

25. Submit calculations supporting energy cost per MCF and operating ratio used to determine increase in costs other than production to serve additional load.

Response:

For support of energy cost per Dth included in the base cost of gas, refer to Exhibit No. 12, Schedule No. 5 (31), Page 1.

The Company has not adjusted test year operating expenses to serve additional load other than to reflect the base cost of gas applicable to the adjusted sales volumes.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

31. Provide a schedule showing the determination of the fuel costs included in the base cost of fuel.

Response:

The cost of gas included in the base cost of fuel from October 1, 2023 through December 31, 2023 is detailed on Page 2. During this period, the PGC Rate was \$4.5328 per Dth with an E-Factor of (\$0.0474), which equals a combined Total Rate of \$4.4854 per Dth.

The cost of gas included in the base cost of fuel from January 1, 2024 through March 31, 2024 is detailed on Page 3. During this period, the PGC Rate was \$4.0337 per Dth with an E-Factor of \$0.0722, which equals a combined Total Rate of \$4.1059 per Dth.

The cost of gas included in the base cost of fuel from April 1, 2024 through June 30, 2024 is detailed on Page 4. During this period, the PGC Rate was \$4.1481 per Dth with an E-Factor of \$0.0722, which equals a combined Total Rate of \$4.2203 per Dth.

The cost of gas included in the base cost of fuel from July 1, 2024 through September 30, 2024 is detailed on Page 5. During this period, the PGC Rate was \$4.7442 per Dth with an E-Factor of \$0.0722, which equals a combined Total Rate of \$4.8164 per Dth.

The cost of gas included in the base cost of fuel from October 1, 2024 through December 31, 2024 is detailed on Page 6. During this period, the PGC Rate was \$4.3700 per Dth with an E-Factor of \$0.3193, which equals a combined Total Rate of \$4.6893 per Dth.

Columbia has used its purchased gas cost rates effective January 1, 2025 in determining pro forma revenues and pro forma purchased gas cost expense for the historic and future test years in this case. Please refer to Exhibit No. 3, Schedule No. 1, and Exhibit No. 103, Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	108,590,446
3	Projected tariff sales for the twelve billing periods of	
4	October, 2023 through September, 2024	<u>403,098,047</u> Therms
5	PGCC (Line 2/Line 4)	0.26939
6	<u>Commodity (Over)/Under Collection</u>	
7	Commodity E-Factor	
8	(Exhibit No. 1-E)	(6,046,779)
9	Projected sales for the twelve billing periods of	
10	October, 2023 through September, 2024	<u>403,098,047</u> Therms
11	Commodity E-Factor (Line 8/ Line 10)	(0.01500)
12	<u>Purchased Gas Demand Cost</u>	
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	90,540,097
14	Less: Purchased Gas Demand recovered under Rate SS	
15	(Exhibit 1-A, Schedule 2, Sheet 2)	692,700
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	<u>0</u>
18	Subtotal (Line 13 - Line 15 - Line 17)	89,847,397
19	Projected sales for the twelve billing periods of	
20	October, 2023 through September, 2024 1_ /	<u>476,813,535</u> Therms
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.18843
22	Off System Sales and Capacity Release Credit	<u>(0.00454)</u>
23	PGDC Rate	0.18389
24	<u>Demand (Over)/Under Collection</u>	
25	Demand E- Factor	
26	(Exhibit No. 1-E)	4,894,292
27	Projected sales for the twelve billing periods of	
28	October, 2023 through September, 2024 1_ /	<u>476,813,535</u> Therms
29	Demand E-Factor (Line 26 / Line 28)	0.01026
30	<u>Total Purchased Gas Cost</u>	
31	PGCC Rate (Line 5)	0.26939
32	PGDC Rate (Line 23)	<u>0.18389</u>
33	PGC Rate	0.45328
34	Currently effective PGC	<u>0.63237</u>
35	Increase (Decrease) in PGC	(0.17909)
36	<u>Net (Over) Under Collection</u>	
37	Commodity E-Factor (Line 11)	(0.01500)
38	Demand E-Factor (Line 29)	<u>0.01026</u>
39	E-Factor	(0.00474)
40	Currently effective E-Factor	<u>0.03086</u>
41	Increase (Decrease) in E-Factor	(0.03560)
42	PGC Rate	0.45328
43	E-Factor	<u>(0.00474)</u>
44	Total Rate	0.44854
45	Currently effective Rate	<u>0.66323</u>
46	Increase (Decrease) in Rate	(0.21469)

1_ / Includes 73,715,488 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Description	Amount	Change in Rate	Effective 1-1-24
		(1)	(2=3-1)	(3)
1	<u>Purchased Gas Commodity Cost</u>	\$		
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	108,590,446		
3	Projected tariff sales for the twelve billing periods of			
4	October, 2023 through September, 2024	403,098,047	Therms	
5	PGCC (Line 2/Line 4)	0.26939	(0.04886)	0.22053
6	<u>Commodity (Over)/Under Collection</u>			
7	Commodity E-Factor			
8	(Exhibit No. 1-E)	(6,046,779)	5,090,536	(956,242)
9	Projected sales for the twelve billing periods of			
10	October, 2023 through September, 2024	403,098,047	Therms	403,098,047
11	Commodity E-Factor (Line 8/ Line 10)	(0.01500)	0.01263	(0.00237)
12	<u>Purchased Gas Demand Cost</u>			
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	90,540,097		
14	Less: Purchased Gas Demand recovered under Rate SS			
15	(Exhibit 1-A, Schedule 2, Sheet 2)	692,700		
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,			
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0		
18	Subtotal (Line 13 - Line 15 - Line 17)	89,847,397		
19	Projected sales for the twelve billing periods of			
20	October, 2023 through September, 2024 1_ /	476,813,535	Therms	
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.18843	(0.00105)	0.18738
22	Off System Sales and Capacity Release Credit	(0.00454)	0.00000	(0.00454)
23	PGDC Rate	0.18389	(0.00105)	0.18284
24	<u>Demand (Over)/Under Collection</u>			
25	Demand E- Factor			
26	(Exhibit No. 1-E)	4,894,292	(320,887)	4,573,405
27	Projected sales for the twelve billing periods of			
28	October, 2023 through September, 2024 1_ /	476,813,535	Therms	476,813,535
29	Demand E-Factor (Line 26 / Line 28)	0.01026	(0.00067)	0.00959
30	<u>Total Purchased Gas Cost</u>			
31	PGCC Rate (Line 5)	0.26939	(0.04886)	0.22053
32	PGDC Rate (Line 23)	0.18389	(0.00105)	0.18284
33	PGC Rate	0.45328	(0.04991)	0.40337
34	Currently effective PGC	0.63237		0.45328
35	Increase (Decrease) in PGC	(0.17909)		(0.04991)
36	<u>Net (Over) Under Collection</u>			
37	Commodity E-Factor (Line 11)	(0.01500)	0.01263	(0.00237)
38	Demand E-Factor (Line 29)	0.01026	(0.00067)	0.00959
39	E-Factor	(0.00474)	0.01196	0.00722
40	Currently effective E-Factor	0.03086		(0.00474)
41	Increase (Decrease) in E-Factor	(0.03560)		0.01196
42	PGC Rate	0.45328	(0.04991)	0.40337
43	E-Factor	(0.00474)	0.01196	0.00722
44	Total Rate	0.44854	(0.03795)	0.41059
45	Currently effective Rate	0.66323		0.44854
46	Increase (Decrease) in Rate	(0.21469)		(0.03795)

1_ / Includes 73,715,488 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Description	Amount (1)	Change in Rate (2=3-1)	Effective 1-1-24 (3)	Change in Rate (4=5-3)	Effective 4-1-24 (5)
1	<u>Purchased Gas Commodity Cost</u>	\$				
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	108,590,446				
3	Projected tariff sales for the twelve billing periods of					
4	October, 2023 through September, 2024	403,098,047	Therms			
5	PGCC (Line 2/Line 4)	0.26939	(0.04886)	0.22053	(0.00539)	0.21514
6	<u>Commodity (Over)/Under Collection</u>					
7	Commodity E-Factor					
8	(Exhibit No. 1-E)	(6,046,779)	5,090,536	(956,242)	0	(956,242)
9	Projected sales for the twelve billing periods of					
10	October, 2023 through September, 2024	403,098,047	Therms	403,098,047		403,098,047
11	Commodity E-Factor (Line 8/ Line 10)	(0.01500)	0.01263	(0.00237)	0.00000	(0.00237)
12	<u>Purchased Gas Demand Cost</u>					
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	90,540,097				
14	Less: Purchased Gas Demand recovered under Rate SS					
15	(Exhibit 1-A, Schedule 2, Sheet 2)	692,700				
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,					
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0				
18	Subtotal (Line 13 - Line 15 - Line 17)	89,847,397				
19	Projected sales for the twelve billing periods of					
20	October, 2023 through September, 2024 1 /	476,813,535	Therms			
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.18843	(0.00105)	0.18738	0.01683	0.20421
22	Off System Sales and Capacity Release Credit	(0.00454)	0.00000	(0.00454)	0.00000	(0.00454)
23	PGDC Rate	0.18389	(0.00105)	0.18284	0.01683	0.19967
24	<u>Demand (Over)/Under Collection</u>					
25	Demand E- Factor					
26	(Exhibit No. 1-E)	4,894,292	(320,887)	4,573,405	0	4,573,405
27	Projected sales for the twelve billing periods of					
28	October, 2023 through September, 2024 1 /	476,813,535	Therms	476,813,535		476,813,535
29	Demand E-Factor (Line 26 / Line 28)	0.01026	(0.00067)	0.00959	0.00000	0.00959
30	<u>Total Purchased Gas Cost</u>					
31	PGCC Rate (Line 5)	0.26939	(0.04886)	0.22053	(0.00539)	0.21514
32	PGDC Rate (Line 23)	0.18389	(0.00105)	0.18284	0.01683	0.19967
33	PGC Rate	0.45328	(0.04991)	0.40337	0.01144	0.41481
34	Currently effective PGC	0.63237		0.45328		0.40337
35	Increase (Decrease) in PGC	(0.17909)		(0.04991)		0.01144
36	<u>Net (Over) Under Collection</u>					
37	Commodity E-Factor (Line 11)	(0.01500)	0.01263	(0.00237)	0.00000	(0.00237)
38	Demand E-Factor (Line 29)	0.01026	(0.00067)	0.00959	0.00000	0.00959
39	E-Factor	(0.00474)	0.01196	0.00722	0.00000	0.00722
40	Currently effective E-Factor	0.03086		(0.00474)		0.00722
41	Increase (Decrease) in E-Factor	(0.03560)		0.01196		0.00000
42	PGC Rate	0.45328	(0.04991)	0.40337	0.01144	0.41481
43	E-Factor	(0.00474)	0.01196	0.00722	0.00000	0.00722
44	Total Rate	0.44854	(0.03795)	0.41059	0.01144	0.42203
45	Currently effective Rate	0.66323		0.44854		0.41059
46	Increase (Decrease) in Rate	(0.21469)		(0.03795)		0.01144

1 / Includes 73,715,488 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Description	Amount	Change in Rate	Effective 1-1-24	Change in Rate	Effective 4-1-24	Change in Rate	Effective 7-1-24
		(1)	(2=3-1)	(3)	(4=5-3)	(5)	(6=7-5)	(7)
1	<u>Purchased Gas Commodity Cost</u>	\$						
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	108,590,446						
3	Projected tariff sales for the twelve billing periods of							
4	October, 2023 through September, 2024	<u>403,098,047</u>	Therms	<u>403,098,047</u>		<u>403,098,047</u>		<u>403,098,047</u>
5	PGCC (Line 2/Line 4)	0.26939	(0.04886)	0.22053	(0.00539)	0.21514	0.01793	0.23307
6	<u>Commodity (Over)/Under Collection</u>							
7	Commodity E-Factor							
8	(Exhibit No. 1-E)	(6,046,779)	5,090,536	(956,242)	0	(956,242)	0	(956,242)
9	Projected sales for the twelve billing periods of							
10	October, 2023 through September, 2024	<u>403,098,047</u>	Therms	<u>403,098,047</u>		<u>403,098,047</u>		<u>403,098,047</u>
11	Commodity E-Factor (Line 8/ Line 10)	(0.01500)	0.01263	(0.00237)	0.00000	(0.00237)	0.00000	(0.00237)
12	<u>Purchased Gas Demand Cost</u>							
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	90,540,097						
14	Less: Purchased Gas Demand recovered under Rate SS							
15	(Exhibit 1-A, Schedule 2, Sheet 2)	692,700						
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,							
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	<u>0</u>						
18	Subtotal (Line 13 - Line 15 - Line 17)	89,847,397						
19	Projected sales for the twelve billing periods of							
20	October, 2023 through September, 2024 1_ /	<u>476,813,535</u>	Therms	<u>476,813,535</u>		<u>476,813,535</u>		<u>476,813,535</u>
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.18843	(0.00105)	0.18738	0.01683	0.20421	0.04168	0.24589
22	Off System Sales and Capacity Release Credit	<u>(0.00454)</u>	0.00000	<u>(0.00454)</u>	0.00000	<u>(0.00454)</u>	0.00000	<u>(0.00454)</u>
23	PGDC Rate	0.18389	(0.00105)	0.18284	0.01683	0.19967	0.04168	0.24135
24	<u>Demand (Over)/Under Collection</u>							
25	Demand E- Factor							
26	(Exhibit No. 1-E)	4,894,292	(320,887)	4,573,405	0	4,573,405	0.00000	4,573,405
27	Projected sales for the twelve billing periods of							
28	October, 2023 through September, 2024 1_ /	<u>476,813,535</u>	Therms	<u>476,813,535</u>		<u>476,813,535</u>		<u>476,813,535</u>
29	Demand E-Factor (Line 26 / Line 28)	0.01026	(0.00067)	0.00959	0.00000	0.00959	0.00000	0.00959
30	<u>Total Purchased Gas Cost</u>							
31	PGCC Rate (Line 5)	0.26939	(0.04886)	0.22053	(0.00539)	0.21514	0.01793	0.23307
32	PGDC Rate (Line 23)	<u>0.18389</u>	<u>(0.00105)</u>	<u>0.18284</u>	<u>0.01683</u>	<u>0.19967</u>	<u>0.04168</u>	<u>0.24135</u>
33	PGC Rate	0.45328	(0.04991)	0.40337	0.01144	0.41481	0.05961	0.47442
34	Currently effective PGC	<u>0.63237</u>		<u>0.45328</u>		<u>0.40337</u>		<u>0.41481</u>
35	Increase (Decrease) in PGC	(0.17909)		(0.04991)		0.01144		0.05961
36	<u>Net (Over) Under Collection</u>							
37	Commodity E-Factor (Line 11)	(0.01500)	0.01263	(0.00237)	0.00000	(0.00237)	0.00000	(0.00237)
38	Demand E-Factor (Line 29)	<u>0.01026</u>	<u>(0.00067)</u>	<u>0.00959</u>	<u>0.00000</u>	<u>0.00959</u>	<u>0.00000</u>	<u>0.00959</u>
39	E-Factor	(0.00474)	0.01196	0.00722	0.00000	0.00722	0.00000	0.00722
40	Currently effective E-Factor	<u>0.03086</u>		<u>(0.00474)</u>		<u>0.00722</u>		<u>0.00722</u>
41	Increase (Decrease) in E-Factor	(0.03560)		0.01196		0.00000		0.00000
42	PGC Rate	0.45328	(0.04991)	0.40337	0.01144	0.41481	0.05961	0.47442
43	E-Factor	<u>(0.00474)</u>	<u>0.01196</u>	<u>0.00722</u>	<u>0.00000</u>	<u>0.00722</u>	<u>0.00000</u>	<u>0.00722</u>
44	Total Rate	0.44854	(0.03795)	0.41059	0.01144	0.42203	0.05961	0.48164
45	Currently effective Rate	<u>0.66323</u>		<u>0.44854</u>		<u>0.41059</u>		<u>0.42203</u>
46	Increase (Decrease) in Rate	(0.21469)		(0.03795)		0.01144		0.05961

1_ / Includes 73,715,488 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2024 THROUGH SEPTEMBER, 2025

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	94,236,495
3	Projected tariff sales for the twelve billing periods of	
4	October, 2024 through September, 2025	<u>387,281,269</u> Therms
5	PGCC (Line 2/Line 4)	0.24333
6	<u>Commodity (Over)/Under Collection</u>	
7	Commodity E-Factor	
8	(Exhibit No. 1-E)	1,881,265
9	Projected sales for the twelve billing periods of	
10	October, 2024 through September, 2025	<u>387,281,269</u> Therms
11	Commodity E-Factor (Line 8/ Line 10)	0.00486
12	<u>Purchased Gas Demand Cost</u>	
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	93,557,689
14	Less: Purchased Gas Demand recovered under Rate SS	
15	(Exhibit 1-A, Schedule 2, Sheet 2)	750,537
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	<u>0</u>
18	Subtotal (Line 13 - Line 15 - Line 17)	92,807,152
19	Projected sales for the twelve billing periods of	
20	October, 2024 through September, 2025 1_ /	<u>465,086,925</u> Therms
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.19955
22	Off System Sales and Capacity Release Credit	<u>(0.00588)</u>
23	PGDC Rate	0.19367
24	<u>Demand (Over)/Under Collection</u>	
25	Demand E- Factor	
26	(Exhibit No. 1-E)	12,588,335
27	Projected sales for the twelve billing periods of	
28	October, 2024 through September, 2025 1_ /	<u>465,086,925</u> Therms
29	Demand E-Factor (Line 26 / Line 28)	0.02707
30	<u>Total Purchased Gas Cost</u>	
31	PGCC Rate (Line 5)	0.24333
32	PGDC Rate (Line 23)	<u>0.19367</u>
33	PGC Rate	0.43700
34	Currently effective PGC	<u>0.47442</u>
35	Increase (Decrease) in PGC	(0.03742)
36	<u>Net (Over) Under Collection</u>	
37	Commodity E-Factor (Line 11)	0.00486
38	Demand E-Factor (Line 29)	<u>0.02707</u>
39	E-Factor	0.03193
40	Currently effective E-Factor	<u>0.00722</u>
41	Increase (Decrease) in E-Factor	0.02471
42	PGC Rate	0.43700
43	E-Factor	<u>0.03193</u>
44	Total Rate	0.46893
45	Currently effective Rate	<u>0.48164</u>
46	Increase (Decrease) in Rate	(0.01271)

1_ / Includes 77,805,656 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

11. Supply the net fuel clause adjustment by month for the test year.

Response:

Columbia Gas of Pennsylvania, Inc. does not have a net fuel clause in its tariff.

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATIONS AND MAINTENANCE EXPENSE ADJUSTMENTS
TO THE TWELVE MONTHS ENDED NOVEMBER 30, 2024
ADJUSTMENTS TO PURCHASED GAS EXPENSE
53.62

To adjust the Cost of Purchased Gas Expense to the level being recovered through base tariff rates.

Response:

The adjustment to the Cost of Purchased Gas Expense for the twelve months ended November 30, 2024 was (\$77,736,175). Please see Page 2 of this schedule for detail of this adjustment by rate schedule.

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Adjustments
To the Twelve Months Ended November 30, 2024
Adjustments to Purchased Gas Expense
53.62

(1) Purchased Gas Costs \$
165,031,538
Per Books for the Twelve Months Ended
November 30, 2024

(2) Purchased Gas Cost
to be Recovered in Base Tariff Rates:

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<u>Gas Supply Expense</u>			
1/ Residential Sales Service - RSS	5.7607	29,305,303	168,819,060
Small General Sales Service - SGSS	5.7607	7,755,945	44,679,670
Negotiated Sales Service - NSS	Varies	66,884	227,507
Large General Sales Service - LGSS	5.7607	989,568	5,700,603
Residential Distribution Service - RDS	2.8380	4,030,973	11,439,902
Small Commercial Distribution - SCD	2.8380	3,376,514	9,582,546
Small General Distribution Service - SGDS	3.3208	698,153	<u>2,318,425</u>
Total Gas Supply Expense			242,767,713
Gas Supply Expense Adjustment			(77,736,175)

1/ Includes CAP volumes

COLUMBIA GAS OF PENNSYLVANIA, INC
SECTION 53.62 RECOVERIES OF FUEL COSTS BY GAS UTILITIES

In addition to information otherwise required to be filed by a jurisdictional natural gas distributor with gross intrastate annual operating revenues in excess of \$40 million seeking a change in its base rates, each gas utility must also file updates to the information required by Section 53.64(b) (relating to filing requirements for natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million). In the case of a gas utility purchasing gas as defined at Section 53.61(a) (relating to purpose) from an affiliated interest, it shall also file updates to the information required at Section 53.65 (relating to special provisions relating to natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million with affiliated interests). These updates shall be made at the time the base rate case under 66 Pa. C.S. Section 1308 (relating to voluntary changes in rates) is originally filed. Deficiencies in filing will be treated as set forth at Section 53.51(c) (relating to general).

Columbia Gas of Pennsylvania, Inc. hereby incorporates by reference 1307(f) Case R-2024-3047014 consisting of 15 exhibits filed on March 1, 2024. On April 1, 2024, the Company filed its testimony and additional exhibits.

Copies of this filing can be provided upon request.

See Exhibit No. 12, Schedule No. 8, Pages 2-89 for the filing updates of purchased gas cost and revenues. The October 1, 2024 Quarterly PGC comprises Pages 2-45 with rates effective for October 1, 2024 through December 31, 2024. The January 1, 2025 Quarterly PGC comprises Pages 46-89 with rates effective for January 1, 2025 through March 31, 2025.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2024 THROUGH SEPTEMBER, 2025

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	94,236,495
3	Projected tariff sales for the twelve billing periods of	
4	October, 2024 through September, 2025	<u>387,281,269</u> Therms
5	PGCC (Line 2/Line 4)	0.24333
6	<u>Commodity (Over)/Under Collection</u>	
7	Commodity E-Factor	
8	(Exhibit No. 1-E)	1,881,265
9	Projected sales for the twelve billing periods of	
10	October, 2024 through September, 2025	<u>387,281,269</u> Therms
11	Commodity E-Factor (Line 8/ Line 10)	0.00486
12	<u>Purchased Gas Demand Cost</u>	
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	93,557,689
14	Less: Purchased Gas Demand recovered under Rate SS	
15	(Exhibit 1-A, Schedule 2, Sheet 2)	750,537
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	<u>0</u>
18	Subtotal (Line 13 - Line 15 - Line 17)	92,807,152
19	Projected sales for the twelve billing periods of	
20	October, 2024 through September, 2025 1_ /	<u>465,086,925</u> Therms
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.19955
22	Off System Sales and Capacity Release Credit	<u>(0.00588)</u>
23	PGDC Rate	0.19367
24	<u>Demand (Over)/Under Collection</u>	
25	Demand E- Factor	
26	(Exhibit No. 1-E)	12,588,335
27	Projected sales for the twelve billing periods of	
28	October, 2024 through September, 2025 1_ /	<u>465,086,925</u> Therms
29	Demand E-Factor (Line 26 / Line 28)	0.02707
30	<u>Total Purchased Gas Cost</u>	
31	PGCC Rate (Line 5)	0.24333
32	PGDC Rate (Line 23)	<u>0.19367</u>
33	PGC Rate	0.43700
34	Currently effective PGC	<u>0.47442</u>
35	Increase (Decrease) in PGC	(0.03742)
36	<u>Net (Over) Under Collection</u>	
37	Commodity E-Factor (Line 11)	0.00486
38	Demand E-Factor (Line 29)	<u>0.02707</u>
39	E-Factor	0.03193
40	Currently effective E-Factor	<u>0.00722</u>
41	Increase (Decrease) in E-Factor	0.02471
42	PGC Rate	0.43700
43	E-Factor	<u>0.03193</u>
44	Total Rate	0.46893
45	Currently effective Rate	<u>0.48164</u>
46	Increase (Decrease) in Rate	(0.01271)

1_ / Includes 77,805,656 Therm Transportation Quantities for the Company's Choice Program

Exhibit 1-A
Schedule 1
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS COST RECOVERED UNDER RATES SS
AND COMPUTATION OF DAILY PURCHASED GAS DEMAND
APPLICATION PERIOD: OCTOBER, 2024 THROUGH SEPTEMBER, 2025

Line No.	Description	Detail (1)	Total (2)
1	Total estimated demand charges for the period		
2	October, 2024 through September, 2025	93,557,689	
3	Estimated Demand Quantity (Therms) 1_ /	81,748,680	
4	Daily purchased gas demand rate (Line 2 / line 3)	<u>\$1.14446</u> per Therm	
5	Daily purchased gas demand (Therms)	655,800 Therms	
6	Daily purchased gas demand rate per Therm	<u>\$1.14446</u>	
7	Total rate SS Daily Demand Cost to be		
8	Recovered (Line 5 x Line 6)		<u>\$750,537</u>

1_ / Monthly Demand Billing Determinants x 12

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT PGCC AND PGDC RATES
OCTOBER, 2024 THROUGH SEPTEMBER, 2025

Line No.	Month	Sales Subject To PGCC (1) Therms	PGCC Rate 1_ / (2) \$/Therm	PGCC Revenue (3=1x2) \$	Sales Subject To PGDC (4) Therms	PGDC Rate 1_ / (5) \$/Therm	PGDC Revenue (6=4x5) \$	Purchased Gas Cost Revenue (7=3+6) \$
1	October - 2024	9,296,958	0.24333	2,262,229	11,372,211	0.19955	2,269,325	4,531,554
2	November	25,025,669	0.24333	6,089,496	30,342,434	0.19955	6,054,833	12,144,329
3	December	54,061,241	0.24333	13,154,722	64,979,803	0.19955	12,966,720	26,121,442
4	January - 2025	73,439,109	0.24333	17,869,938	88,365,635	0.19955	17,633,362	35,503,300
5	February	75,152,211	0.24333	18,286,788	90,332,330	0.19955	18,025,816	36,312,604
6	March	62,826,669	0.24333	15,287,613	74,371,404	0.19955	14,840,814	30,128,427
7	April	40,607,061	0.24333	9,880,916	48,190,525	0.19955	9,616,419	19,497,335
8	May	19,722,102	0.24333	4,798,979	23,709,222	0.19955	4,731,175	9,530,154
9	June	9,447,822	0.24333	2,298,939	11,553,034	0.19955	2,305,408	4,604,347
10	July	6,085,192	0.24333	1,480,710	7,481,056	0.19955	1,492,845	2,973,555
11	August	5,625,547	0.24333	1,368,864	6,996,479	0.19955	1,396,147	2,765,011
12	September	<u>5,991,688</u>	0.24333	<u>1,457,957</u>	<u>7,392,792</u>	0.19955	<u>1,475,232</u>	<u>2,933,189</u>
13	Total	387,281,269		94,237,151	465,086,925		92,808,096	187,045,247

1_ / Excludes refunds and experienced over/undercollections

Exhibit 1-A
Schedule 2
Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT STANDBY RATE
OCTOBER, 2024 THROUGH SEPTEMBER, 2025

Line No.	Month	Daily Purchased Gas Demand Quantity (1) Therms	Daily Gas Demand Rate (2) \$/Therm	Daily Purchased Gas Demand Revenue (3=1x2) \$
1	October - 2024	54,650	1.14446	62,545
2	November	54,650	1.14446	62,545
3	December	54,650	1.14446	62,545
4	January - 2025	54,650	1.14446	62,545
5	February	54,650	1.14446	62,545
6	March	54,650	1.14446	62,545
7	April	54,650	1.14446	62,545
8	May	54,650	1.14446	62,545
9	June	54,650	1.14446	62,545
10	July	54,650	1.14446	62,545
11	August	54,650	1.14446	62,545
12	September	54,650	1.14446	62,545
13	Total	655,800		750,537

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT BANKING AND BALANCING RATES
OCTOBER, 2024 THROUGH SEPTEMBER, 2025

Line No.	Month	Lg. Quantity GDS	Rate	Revenue	Sm. Quantity	Rate	Revenue	Total
		Deliveries			GDS			Trans.
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)	Revenue
		Therms	\$/Therm	\$	Therms	\$/Therm	\$	\$
1	October - 2024	0	0.00226	0	0	0.00697	0	0
2	November	0	0.00226	0	0	0.00697	0	0
3	December	0	0.00226	0	0	0.00697	0	0
4	January - 2025	0	0.00226	0	0	0.00697	0	0
5	February	0	0.00226	0	0	0.00697	0	0
6	March	0	0.00226	0	0	0.00697	0	0
7	April	0	0.00226	0	0	0.00697	0	0
8	May	0	0.00226	0	0	0.00697	0	0
9	June	0	0.00226	0	0	0.00697	0	0
10	July	0	0.00226	0	0	0.00697	0	0
11	August	0	0.00226	0	0	0.00697	0	0
12	September	<u>0</u>	0.00226	<u>0</u>	<u>0</u>	0.00697	<u>0</u>	<u>0</u>
13	Total	0		0	0		0	0

Exhibit 1-A
Schedule 2
Sheet 4 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED TOTAL OVER/UNDERCOLLECTION
FOR THE 2024 1307(f) PERIOD
OCTOBER, 2024 THROUGH SEPTEMBER, 2025

Line No.	Month	Commodity Recoveries PGCC Revenue	Total Commodity Cost of Gas 1_ /	Commodity Over/ (Under) collection	Demand Recoveries PGDC Revenue	Total Demand Cost of Gas 1_ /	Demand Over/ (Under) collection	Total Over/ (Under) collection
		(1) \$	(2) \$	(3=1-2) \$	(4) \$	(5) \$	(6=4-5) \$	(7=3+6) \$
1	October - 2024	2,262,229	3,139,250	(877,021)	2,331,870	8,774,168	(6,442,298)	(7,319,319)
2	November	6,089,496	8,886,482	(2,796,986)	6,117,378	8,944,967	(2,827,589)	(5,624,575)
3	December	13,154,722	16,830,786	(3,676,064)	13,029,265	9,039,027	3,990,238	314,174
4	January - 2025	17,869,938	21,261,474	(3,391,536)	17,695,907	9,039,027	8,656,880	5,265,344
5	February	18,286,788	18,829,555	(542,767)	18,088,361	9,039,027	9,049,334	8,506,567
6	March	15,287,613	11,973,968	3,313,646	14,903,359	9,039,027	5,864,332	9,177,977
7	April	9,880,916	7,002,923	2,877,994	9,678,964	6,693,741	2,985,223	5,863,216
8	May	4,798,979	2,842,118	1,956,862	4,793,720	6,597,741	(1,804,021)	152,840
9	June	2,298,939	979,358	1,319,581	2,367,953	6,597,741	(4,229,788)	(2,910,207)
10	July	1,480,710	751,952	728,758	1,555,390	6,597,741	(5,042,351)	(4,313,593)
11	August	1,368,864	717,396	651,469	1,458,692	6,597,741	(5,139,049)	(4,487,581)
12	September	<u>1,457,957</u>	<u>1,021,236</u>	<u>436,722</u>	<u>1,537,777</u>	<u>6,597,741</u>	<u>(5,059,964)</u>	<u>(4,623,243)</u>
13	Total	94,237,151	94,236,495	656	93,558,633	93,557,689	944	1,600

1_ / Refer to Exhibit 1-B, Schedule No. 1.

Columbia Gas of Pennsylvania, Inc.
Capacity Assignment Factor
Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer
Rates Based on Projected Costs For 12 Months Ending September, 2025

\$93,557,689	1. Projected Demand Costs Oct. 2024 through Sept. 2025 (Exh. 1-B, Sch. 1)
(750,537)	1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 2)
0	1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS
12,588,335	1c. Experienced Demand Net Under/(Over) Collection (Exhibit No. 1-E)
<u>\$105,395,487</u>	2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$125.54 per Dth	3. Unit FT Demand Charge Per Dth of TCO/EGTS capacity the marketer would pay TCO and EGTS. (Exhibit 1-A, Schedule 3, Sheet 2)
46,509 MMDth	4. Projected Sales & Choice Requirements for 12 billing periods of October, 2024 through September, 2025
47,025 MMDth	5. Projected Sales & Choice Requirements 12 months ended September 2025, including Unaccounted For @ 1.1%
21,755 MMDth	6. Annual Injections and Withdrawals, Normal Weather
1 Dth	7a. Quantity Delivered to the Customer
<u>1.1%</u>	7b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0111 Dth	7c. Quantity Delivered to the City Gate. (7a)/(1-7b)
\$2.2661 per Dth	8. Unit Demand Charge: (2) / (4)
(\$0.0588) per Dth	9. OSS and Capacity Release Credit
0.0028 Dth	10. Average Daily FT Delivery: (7c) / 365 days
\$0.3515 per Dth	11. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (10)
\$1.9146 per Dth	12. Annual Demand Charge for other capacity that CPA retains (8) - (11)
0.4678 Dth	13. Quantity Injected and Withdrawn to Deliver 1 Dth to the Customer: (6) / (4)
\$0.0072	14a. Injection Charge @ \$0.0153/Dth
\$0.0065	14b. FSS Shrinkage @ 0.550% for gas at \$2.5255/Dth
\$0.0072	14c. Withdrawal Charge @ \$0.0153/Dth
\$0.0065	14d. SST Commodity Charge @ \$0.0139/Dth
<u>\$0.0251</u>	14e. SST retention @ 2.128% for gas at \$2.5255/Dth
<u>\$0.0525</u> per Dth	14f. Total Annual Variable Storage Costs
\$0.3515 per Dth	15. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
<u>(\$0.0525)</u> per Dth	15a. For Demand Cost Paid to Pipelines: = (11)
<u>\$0.2990</u> per Dth	15b. Less Storage Costs: = (14f)
<u>\$0.02990</u> per Therm	15c. Net Credit: (15a) + (15b)
	15d. Per Therm: (15c)/10 - Capacity Assignment Factor
<u>\$1.9083</u> per Dth	16. Purchased Gas Demand Charge Paid By the CHOICE Customer: (8)+(9) - (15c)
<u>\$0.19083</u> per Therm	17. Per Therm: (16)/10

Columbia Gas of Pennsylvania, Inc. (CPA)
CPA Capacity Assignment (PCA): Assignment of FT Capacity Only
CPA Capacity on TCO and EGTS. Cost of the Capacity Allocated to Marketers.

	TCO FT Capacity	EGTS FT Capacity	Total: TCO and EGTS
1. <u>CPA FT Capacity on TCO and EGTS</u>			
2. CPA Contract: Dth/d	129,716	5,000 1/	
3. <u>Projected Demand Costs</u>			
4. Annual Demand Cost 2/	\$16,554,360	\$356,958	
4a. Monthly Billing Determinants	129,716	5,000	
4b. Annual Demand Charge (4/ 4a)	\$127.62	\$71.39	
4c. Monthly Demand Charge (4b / number of months)	\$10.635	\$5.949	
<u>Allocation Capacity and Costs.</u>			
5. Retained Volume:	1.0000	1.0000	
6. Number of Months	12	12	
7. Capacity Allocation	0.9629 3/	0.0371 4/	
8. Unit Annual Cost of City Gate Capacity: (4c) x (5) x (6) x (7) \$/Dth	\$122.89	\$2.65	<u>\$125.54</u>

Notes:

- 1/ Non-storage EGTS FT capacity
2/ Projected demand costs for the period 12 months ended September, 2025.
3/ $129,716 / (129,716 + 5,000) = 0.9629$
4/ $5,000 / (129,716 + 5,000) = 0.0371$

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
For the Period October 2024 Through September 2025

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Total Quantity													
2	DTH	1,759,000	4,510,000	7,069,000	8,563,000	7,793,000	5,824,000	2,736,000	1,089,000	366,000	330,000	317,000	426,000	40,782,000
3	Total Demand Costs	8,774,168	8,944,967	9,039,027	9,039,027	9,039,027	9,039,027	6,693,741	6,597,741	6,597,741	6,597,741	6,597,741	6,597,741	93,557,689
4	Total Commodity Costs	3,139,250	8,886,482	16,830,786	21,261,474	18,829,555	11,973,968	7,002,923	2,842,118	979,358	751,952	717,396	1,021,236	94,236,495
5	Total Estimated Gas Costs (Line 5 = Line 3 + Line 4)	11,913,418	17,831,449	25,869,813	30,300,501	27,868,582	21,012,995	13,696,664	9,439,859	7,577,099	7,349,693	7,315,137	7,618,977	187,794,184

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Demand Costs

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Columbia Gas Transmission	7,848,216	7,848,216	7,848,216	7,848,216	7,848,216	7,848,216	5,767,552	5,767,552	5,767,552	5,767,552	5,767,552	5,767,552	81,694,608
2	Texas Eastern Transmission	290,879	290,879	384,939	384,939	384,939	384,939	290,879	290,879	290,879	290,879	290,879	290,879	3,866,788
3	Eastern Gas Transmission and Storage	254,680	296,325	296,325	296,325	296,325	296,325	254,757	254,757	254,757	254,757	254,757	254,757	3,264,847
4	Tennessee Gas	110,870	110,870	110,870	110,870	110,870	110,870	110,870	110,870	110,870	110,870	110,870	110,870	1,330,440
5	National Fuel Gas	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	935,076
6	Equitrans	216,600	345,754	345,754	345,754	345,754	345,754	216,760	120,760	120,760	120,760	120,760	120,760	2,765,930
7	Less Elective Balancing Svc. Credit	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
8	Total Demand Cost	8,774,168	8,944,967	9,039,027	9,039,027	9,039,027	9,039,027	6,693,741	6,597,741	6,597,741	6,597,741	6,597,741	6,597,741	93,557,689

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Costs

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Term	120,735	1,134,598	3,269,638	3,839,418	3,369,591	1,731,834	197,690	63,380	61,384	66,303	64,638	54,393	13,973,602
2	Spot	4,287,038	449,297	8,423,001	9,609,096	7,777,768	1,526,720	10,886,694	9,930,390	8,841,838	7,718,716	9,180,173	7,686,467	86,317,198
3	Local	30,681	36,483	53,563	63,072	56,154	54,971	49,256	49,685	48,321	52,457	51,935	41,786	588,364
4	Storage	(1,563,204)	6,543,844	4,722,784	7,582,388	7,376,132	8,208,193	(4,351,148)	(7,386,928)	(8,062,635)	(7,076,144)	(8,547,861)	(6,749,351)	(9,303,930)
5	Financial Hedges	264,000	722,260	361,800	167,500	249,910	452,250	220,430	185,590	90,450	(9,380)	(31,490)	(12,060)	2,661,260
6	Total Commodity Cost	3,139,250	8,886,482	16,830,786	21,261,474	18,829,555	11,973,968	7,002,923	2,842,118	979,358	751,952	717,396	1,021,236	94,236,495

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Quantities

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	<u>Term</u> Total-DTH	90,000	666,000	1,222,000	1,222,000	1,104,000	688,000	87,000	29,000	28,000	29,000	29,000	28,000	5,222,000
2	<u>Spot</u> Total-DTH	2,779,000	274,000	3,210,000	3,137,000	2,595,000	601,000	4,406,000	4,098,000	3,539,000	2,942,000	3,554,000	3,329,000	34,464,000
3	<u>Local</u> Total-DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
4	<u>Storage</u> Total-DTH	<u>(1,132,000)</u>	<u>3,549,000</u>	<u>2,615,000</u>	<u>4,182,000</u>	<u>4,074,000</u>	<u>4,513,000</u>	<u>(1,778,000)</u>	<u>(3,060,000)</u>	<u>(3,222,000)</u>	<u>(2,663,000)</u>	<u>(3,288,000)</u>	<u>(2,952,000)</u>	<u>838,000</u>
5	<u>Total - All Sources</u> Total-DTH	<u>1,759,000</u>	<u>4,510,000</u>	<u>7,069,000</u>	<u>8,563,000</u>	<u>7,793,000</u>	<u>5,824,000</u>	<u>2,736,000</u>	<u>1,089,000</u>	<u>366,000</u>	<u>330,000</u>	<u>317,000</u>	<u>426,000</u>	<u>40,782,000</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gas Transmission Corporation

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Columbia Gas Transmission</u>													
	<u>FTS</u>													
1	Billing Determinant-Dth	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	
2	Less Capacity Release (1)	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	
3	Net Billing Determinant - Dth	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	
4	Demand Rate	10.6350	10.6350	10.6350	10.6350	10.6350	10.6350	10.6350	10.6350	10.6350	10.6350	10.6350	10.6350	
5	Demand Cost	1,379,530	1,379,530	1,379,530	1,379,530	1,379,530	1,379,530	1,379,530	1,379,530	1,379,530	1,379,530	1,379,530	1,379,530	16,554,360
	<u>FSS-Reservation</u>													
6	Billing Determinant-Dth	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	
7	Demand Rate	2.9300	2.9300	2.9300	2.9300	2.9300	2.9300	2.9300	2.9300	2.9300	2.9300	2.9300	2.9300	
8	Demand Cost	1,159,442	1,159,442	1,159,442	1,159,442	1,159,442	1,159,442	1,159,442	1,159,442	1,159,442	1,159,442	1,159,442	1,159,442	13,913,304
	<u>FSS-Capacity</u>													
9	Total-DTH	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	
10	Demand Rate	0.0523	0.0523	0.0523	0.0523	0.0523	0.0523	0.0523	0.0523	0.0523	0.0523	0.0523	0.0523	
11	Demand Cost	1,147,916	1,147,916	1,147,916	1,147,916	1,147,916	1,147,916	1,147,916	1,147,916	1,147,916	1,147,916	1,147,916	1,147,916	13,774,992
	<u>SST</u>													
12	Billing Determinant-Dth	395,714	395,714	395,714	395,714	395,714	395,714	197,857	197,857	197,857	197,857	197,857	197,857	
13	Demand Rate	10.5160	10.5160	10.5160	10.5160	10.5160	10.5160	10.5160	10.5160	10.5160	10.5160	10.5160	10.5160	
14	Demand Cost	4,161,328	4,161,328	4,161,328	4,161,328	4,161,328	4,161,328	2,080,664	2,080,664	2,080,664	2,080,664	2,080,664	2,080,664	37,451,952
15	Total TCO Demand Cost	7,848,216	7,848,216	7,848,216	7,848,216	7,848,216	7,848,216	5,767,552	5,767,552	5,767,552	5,767,552	5,767,552	5,767,552	81,694,608

(1) Columbia has included in the application period a projection for the release of 5,215 Dth of capacity to be released at the applicable maximum rate to a large industrial customer on Columbia's system and not subject to recall.

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Texas Eastern Transmission Corporation

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>FT1-TCO Delmont</u>													
1	Billing Determinant-Dth	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	
2	Demand Rate	8.4640	8.4640	8.4640	8.4640	8.4640	8.4640	8.4640	8.4640	8.4640	8.4640	8.4640	8.4640	
3	Demand Cost	26,086	26,086	26,086	26,086	26,086	26,086	26,086	26,086	26,086	26,086	26,086	26,086	313,032
	<u>FT1-Uniontown</u>													
4	Billing Determinant-Dth	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	
5	Demand Rate	8.4640	8.4640	8.4640	8.4640	8.4640	8.4640	8.4640	8.4640	8.4640	8.4640	8.4640	8.4640	
6	Demand Cost	99,477	99,477	99,477	99,477	99,477	99,477	99,477	99,477	99,477	99,477	99,477	99,477	1,193,724
	<u>CDS - Eagle/Rockwood</u>													
7	Billing Determinant-Dth	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	
8	Demand Rate	23.3488	23.3488	23.3488	23.3488	23.3488	23.3488	23.3488	23.3488	23.3488	23.3488	23.3488	23.3488	
9	Demand Cost	54,683	54,683	54,683	54,683	54,683	54,683	54,683	54,683	54,683	54,683	54,683	54,683	656,196
	<u>CDS - Rockwood</u>													
10	Billing Determinant-Dth	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
11	Demand Rate	19.8258	19.8258	19.8258	19.8258	19.8258	19.8258	19.8258	19.8258	19.8258	19.8258	19.8258	19.8258	
12	Demand Cost	99,129	99,129	99,129	99,129	99,129	99,129	99,129	99,129	99,129	99,129	99,129	99,129	1,189,548
	<u>CDS - Chambersburg</u>													
13	Billing Determinant-Dth	158	158	158	158	158	158	158	158	158	158	158	158	
14	Demand Rate	23.3602	23.3602	23.3602	23.3602	23.3602	23.3602	23.3602	23.3602	23.3602	23.3602	23.3602	23.3602	
15	Demand Cost	3,691	3,691	3,691	3,691	3,691	3,691	3,691	3,691	3,691	3,691	3,691	3,691	44,292
	<u>FT1-TCO @ Eagle Zone 3 Zone 3</u>													
16	Billing Determinant-Dth	0	0	10,000	10,000	10,000	10,000	0	0	0	0	0	0	
17	Demand Rate	0.0000	0.0000	9.4060	9.4060	9.4060	9.4060	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
18	Demand Cost	0	0	94,060	94,060	94,060	94,060	0	0	0	0	0	0	376,240
	<u>FT1-MX</u>													
19	Billing Determinant-Dth	100	100	100	100	100	100	100	100	100	100	100	100	
20	Demand Rate	1.6120	1.6120	1.6120	1.6120	1.6120	1.6120	1.6120	1.6120	1.6120	1.6120	1.6120	1.6120	
21	Demand Cost	161	161	161	161	161	161	161	161	161	161	161	161	1,932
	<u>FT1-M2</u>													
22	Billing Determinant-Dth	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	
23	Demand Rate	6.3770	6.3770	6.3770	6.3770	6.3770	6.3770	6.3770	6.3770	6.3770	6.3770	6.3770	6.3770	
24	Demand Cost	7,652	7,652	7,652	7,652	7,652	7,652	7,652	7,652	7,652	7,652	7,652	7,652	91,824
25	Total TETCO Demand Cost	290,879	290,879	384,939	384,939	384,939	384,939	290,879	290,879	290,879	290,879	290,879	290,879	3,866,788

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Eastern Gas Transmission and Storage

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Eastern Gas Transmission and Storage</u>													
	<u>GSS - Reservation</u>													
1	Billing Determinant-Dth	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	
2	Demand Rate	2.6749	2.6749	2.6749	2.6749	2.6749	2.6749	2.6749	2.6749	2.6749	2.6749	2.6749	2.6749	
3	Demand Cost	64,198	64,198	64,198	64,198	64,198	64,198	64,198	64,198	64,198	64,198	64,198	64,198	770,376
	<u>GSS - Capacity</u>													
4	Billing Determinant-Dth	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	
5	Demand Rate	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	
6	Demand Cost	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	579,312
	<u>FTNN</u>													
7	Billing Determinant-Dth	0	6,000	6,000	6,000	6,000	6,000	0	0	0	0	0	0	
8	Total-DTH	0.0000	5.9493	5.9493	5.9493	5.9493	5.9493	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
9	Demand Cost	0	35,696	35,696	35,696	35,696	35,696	0	0	0	0	0	0	178,480
	<u>FT</u>													
10	Billing Determinant-Dth	23,903	24,903	24,903	24,903	24,903	24,903	23,916	23,916	23,916	23,916	23,916	23,916	
11	Total-DTH	5.9493	5.9493	5.9493	5.9493	5.9493	5.9493	5.9493	5.9493	5.9493	5.9493	5.9493	5.9493	
12	Demand Cost	142,206	148,155	148,155	148,155	148,155	148,155	142,283	142,283	142,283	142,283	142,283	142,283	1,736,679
13	Total DTI Demand Cost	254,680	296,325	296,325	296,325	296,325	296,325	254,757	254,757	254,757	254,757	254,757	254,757	3,264,847

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Tennessee Gas Pipeline Company

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Tennessee Gas FT-A (Direct) New Castle - 219 Line</u>													
1	Billing Determinant-Dth	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	
2	Demand Rate	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	
3	Demand Cost	76,979	76,979	76,979	76,979	76,979	76,979	76,979	76,979	76,979	76,979	76,979	76,979	923,748
	<u>Tennessee Gas FT-A (Direct) Pitt Teminal - 219 Line</u>													
4	Billing Determinant-Dth	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	
5	Demand Rate	4.4593	4.4593	4.4593	4.4593	4.4593	4.4593	4.4593	4.4593	4.4593	4.4593	4.4593	4.4593	
6	Demand Cost	33,891	33,891	33,891	33,891	33,891	33,891	33,891	33,891	33,891	33,891	33,891	33,891	406,692
7	Total Tennessee Gas Demand Cost	<u>110,870</u>	<u>110,870</u>	<u>110,870</u>	<u>110,870</u>	<u>110,870</u>	<u>110,870</u>	<u>110,870</u>	<u>110,870</u>	<u>110,870</u>	<u>110,870</u>	<u>110,870</u>	<u>110,870</u>	<u>1,330,440</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
National Fuel Gas Supply

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>National - FT</u>													
1	Billing Determinant-Dth	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	
2	Demand Rate	6.1350	6.1350	6.1350	6.1350	6.1350	6.1350	6.1350	6.1350	6.1350	6.1350	6.1350	6.1350	
3	Demand Cost	26,405	26,405	26,405	26,405	26,405	26,405	26,405	26,405	26,405	26,405	26,405	26,405	316,860
	<u>National - EFT</u>													
4	Billing Determinant-Dth	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
5	Demand Rate	6.9865	6.9865	6.9865	6.9865	6.9865	6.9865	6.9865	6.9865	6.9865	6.9865	6.9865	6.9865	
6	Demand Cost	27,946	27,946	27,946	27,946	27,946	27,946	27,946	27,946	27,946	27,946	27,946	27,946	335,352
	<u>National - ESS Reservation</u>													
7	Billing Determinant-Dth	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	
8	Demand Rate	3.2263	3.2263	3.2263	3.2263	3.2263	3.2263	3.2263	3.2263	3.2263	3.2263	3.2263	3.2263	
9	Demand Cost	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	94,044
	<u>National - ESS Capacity</u>													
10	Billing Determinant-Dth	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	
11	Demand Rate	0.0589	0.0589	0.0589	0.0589	0.0589	0.0589	0.0589	0.0589	0.0589	0.0589	0.0589	0.0589	
12	Demand Cost	15,735	15,735	15,735	15,735	15,735	15,735	15,735	15,735	15,735	15,735	15,735	15,735	188,820
13	Total National Fuel Demand Cost	<u>77,923</u>	<u>77,923</u>	<u>77,923</u>	<u>77,923</u>	<u>77,923</u>	<u>77,923</u>	<u>77,923</u>	<u>77,923</u>	<u>77,923</u>	<u>77,923</u>	<u>77,923</u>	<u>77,923</u>	<u>935,076</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Equitrans

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Equitrans</u>													
	<u>FTS</u>													
1	Billing Determinant-Dth	27,075	26,708	26,708	26,708	26,708	26,708	27,095	15,095	15,095	15,095	15,095	15,095	
2	Demand Rate	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	
3	Demand Cost	216,600	213,664	213,664	213,664	213,664	213,664	216,760	120,760	120,760	120,760	120,760	120,760	2,105,480
	<u>FTS</u>													
4	Billing Determinant-Dth	0	18,870	18,870	18,870	18,870	18,870	0	0	0	0	0	0	
5	Demand Rate	0.0000	7.0000	7.0000	7.0000	7.0000	7.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
6	Demand Cost	0	132,090	132,090	132,090	132,090	132,090	0	0	0	0	0	0	660,450
7	Total Equitrans Demand Cost	216,600	345,754	345,754	345,754	345,754	345,754	216,760	120,760	120,760	120,760	120,760	120,760	2,765,930

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Term Contracts

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>TERM</u>													
	<u>COLUMBIA TRANSMISSION</u>													
1	Quantity - DTH	0	0	303,000	303,000	274,000	0	0	0	0	0	0	0	880,000
2	Rate-\$/DTH	0.0000	0.0000	2.5015	2.9431	2.8826	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
3	Cost-\$	0	0	757,955	891,759	789,832	0	0	0	0	0	0	0	2,439,546
	<u>TEXAS EASTERN</u>													
4	Quantity - DTH	90,000	666,000	687,000	687,000	621,000	688,000	87,000	29,000	28,000	29,000	29,000	28,000	3,669,000
5	Rate-\$/DTH	1.3415	1.7036	2.4922	3.0076	2.9315	2.5172	2.2723	2.1855	2.1923	2.2863	2.2289	1.9426	
6	Cost-\$	120,735	1,134,598	1,712,141	2,066,221	1,820,462	1,731,834	197,690	63,380	61,384	66,303	64,638	54,393	9,093,779
	<u>TENNESSEE GAS PIPELINE</u>													
7	Quantity - DTH	0	0	232,000	232,000	209,000	0	0	0	0	0	0	0	673,000
8	Rate-\$/DTH	0.0000	0.0000	3.4463	3.7993	3.6330	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
9	Cost-\$	0	0	799,542	881,438	759,297	0	0	0	0	0	0	0	2,440,277
	<u>CAP</u>													
10	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>LESS CAP BILLING</u>													
13	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
15	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total - DTH	90,000	666,000	1,222,000	1,222,000	1,104,000	688,000	87,000	29,000	28,000	29,000	29,000	28,000	5,222,000
17	Total Term Commodity													
18	Cost-\$	120,735	1,134,598	3,269,638	3,839,418	3,369,591	1,731,834	197,690	63,380	61,384	66,303	64,638	54,393	13,973,602

*Beginning October 1, 2021, CAP customers will be served by Columbia sales service until a new supplier submits a successful bid to provide CAP gas supply.

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Spot and Local Purchases

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>SPOT</u>													
	<u>Base</u>													
1	Quantity - DTH	1,741,000	45,000	3,095,000	3,027,000	2,575,000	601,000	3,157,000	3,617,000	3,539,000	2,901,000	3,544,000	1,795,000	29,637,000
2	Rate-\$/DTH	<u>1.6571</u>	<u>1.6111</u>	<u>2.6302</u>	<u>3.0702</u>	<u>2.9981</u>	<u>2.5403</u>	<u>2.5479</u>	<u>2.4481</u>	<u>2.4984</u>	<u>2.6291</u>	<u>2.5841</u>	<u>2.5410</u>	
3	Cost-\$	<u>2,885,011</u>	<u>72,500</u>	<u>8,140,469</u>	<u>9,293,495</u>	<u>7,720,108</u>	<u>1,526,720</u>	<u>8,043,720</u>	<u>8,854,778</u>	<u>8,841,838</u>	<u>7,627,019</u>	<u>9,158,050</u>	<u>4,561,095</u>	76,724,803
	<u>Swing</u>													
4	Quantity - DTH	1,038,000	229,000	115,000	110,000	20,000	0	1,249,000	481,000	0	41,000	10,000	1,534,000	4,827,000
5	Rate-\$/DTH	<u>1.3507</u>	<u>1.6454</u>	<u>2.4568</u>	<u>2.8691</u>	<u>2.8830</u>	<u>0.0000</u>	<u>2.2762</u>	<u>2.2362</u>	<u>0.0000</u>	<u>2.2365</u>	<u>2.2123</u>	<u>2.0374</u>	
6	Cost-\$	<u>1,402,027</u>	<u>376,797</u>	<u>282,532</u>	<u>315,601</u>	<u>57,660</u>	<u>0</u>	<u>2,842,974</u>	<u>1,075,612</u>	<u>0</u>	<u>91,697</u>	<u>22,123</u>	<u>3,125,372</u>	9,592,395
7	Total - DTH	2,779,000	274,000	3,210,000	3,137,000	2,595,000	601,000	4,406,000	4,098,000	3,539,000	2,942,000	3,554,000	3,329,000	34,464,000
8	Total Spot													
9	Commodity Cost - \$	<u><u>4,287,038</u></u>	<u><u>449,297</u></u>	<u><u>8,423,001</u></u>	<u><u>9,609,096</u></u>	<u><u>7,777,768</u></u>	<u><u>1,526,720</u></u>	<u><u>10,886,694</u></u>	<u><u>9,930,390</u></u>	<u><u>8,841,838</u></u>	<u><u>7,718,716</u></u>	<u><u>9,180,173</u></u>	<u><u>7,686,467</u></u>	<u><u>86,317,198</u></u>
	<u>Local Direct</u>													
10	Quantity - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
11	Rate-\$/DTH	<u>1.3946</u>	<u>1.7373</u>	<u>2.4347</u>	<u>2.8669</u>	<u>2.8077</u>	<u>2.4987</u>	<u>2.3455</u>	<u>2.2584</u>	<u>2.3010</u>	<u>2.3844</u>	<u>2.3607</u>	<u>1.9898</u>	
12	Cost-\$	<u>30,681</u>	<u>36,483</u>	<u>53,563</u>	<u>63,072</u>	<u>56,154</u>	<u>54,971</u>	<u>49,256</u>	<u>49,685</u>	<u>48,321</u>	<u>52,457</u>	<u>51,935</u>	<u>41,786</u>	588,364
13	Total - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
14	Total Local													
15	Commodity Cost - \$	<u><u>30,681</u></u>	<u><u>36,483</u></u>	<u><u>53,563</u></u>	<u><u>63,072</u></u>	<u><u>56,154</u></u>	<u><u>54,971</u></u>	<u><u>49,256</u></u>	<u><u>49,685</u></u>	<u><u>48,321</u></u>	<u><u>52,457</u></u>	<u><u>51,935</u></u>	<u><u>41,786</u></u>	<u><u>588,364</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs

Storage

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>EASTERN - GSS</u>													
1	Injections - DTH	(179,000)	0	0	0	0	0	(214,000)	(307,000)	(337,000)	(41,000)	(346,000)	(348,000)	(1,772,000)
2	Injection Rate - \$/Dth	1.5353	1.6861	2.6372	3.0841	3.0125	2.5275	2.4665	2.4207	2.4949	2.6186	2.5788	2.3039	
3	Withdrawals - DTH	0	59,000	427,000	528,000	424,000	334,000	0	0	0	0	0	0	1,772,000
4	Withdrawl Rate - \$/Dth	1.8414	1.8414	1.8414	1.8414	1.8413	1.8414	2.0245	2.1630	2.2537	2.3227	2.3701	2.3607	
5	Cost-\$	(274,819)	108,643	786,278	972,259	780,711	615,028	(527,831)	(743,155)	(840,781)	(107,363)	(892,265)	(801,757)	(925,052)
6	Injection Rate \$/Dth	0.0393	0.0393	0.0393	0.0393	0.0393	0.0393	0.0393	0.0393	0.0393	0.0393	0.0393	0.0393	
7	Withdrawl Rate \$/Dth	0.0256	0.0256	0.0256	0.0256	0.0256	0.0256	0.0256	0.0256	0.0256	0.0256	0.0256	0.0256	
8	Cost - \$	7,035	1,510	10,931	13,517	10,854	8,550	8,410	12,065	13,244	1,611	13,598	13,676	115,001
	<u>EQUITRANS - SS</u>													
9	Injections - DTH	(256,000)	0	0	0	0	0	(53,000)	(298,000)	(294,000)	0	(304,000)	(294,000)	(1,499,000)
10	Injection Rate - \$/Dth	1.5353	1.6861	2.6372	3.0841	3.0125	2.5275	2.4665	2.4207	2.4949	2.6186	2.5788	2.3039	
11	Withdrawals - DTH	0	402,000	218,000	280,000	306,000	294,000	0	0	0	0	0	0	1,500,000
12	Withdrawl Rate - \$/Dth	1.8414	1.8414	1.8414	1.8414	1.8413	1.8414	2.0245	2.1630	2.2537	2.3227	2.3701	2.3607	
13	Cost-\$	(393,037)	740,243	401,425	515,592	563,438	541,372	(130,725)	(721,369)	(733,501)	0	(783,955)	(677,347)	(677,864)
14	Inject/With. Rate \$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
15	Cost - \$	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>TCO - FSS</u>													
16	Injections - DTH	(909,000)	0	0	0	0	0	(1,593,000)	(2,779,000)	(2,977,000)	(3,076,000)	(3,085,000)	(2,685,000)	(17,104,000)
17	Injection Rate - \$/Dth	1.5353	1.6861	2.6372	3.0841	3.0125	2.5275	2.4665	2.4207	2.4949	2.6186	2.5788	2.3039	
18	Withdrawals - DTH	0	3,237,000	2,463,000	4,095,000	3,992,000	4,153,000	0	0	0	0	0	0	17,940,000
19	Withdrawl Rate - \$/Dth	1.8414	1.8414	1.8414	1.8414	1.8413	1.8414	2.0245	2.1630	2.2537	2.3227	2.3701	2.3607	
20	Cost-\$	(1,395,588)	5,960,612	4,535,368	7,540,533	7,350,470	7,647,334	(3,929,135)	(6,727,125)	(7,427,317)	(8,054,814)	(7,955,598)	(6,185,972)	(8,641,232)
21	Inject/With. Rate \$/DTH	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	
22	Cost - \$	13,908	49,526	37,684	62,654	61,078	63,541	24,373	42,519	45,548	47,063	47,201	41,081	536,176
	<u>NATIONAL FUEL - ESS</u>													
23	Injections - DTH	0	0	0	0	0	0	0	(13,000)	(46,000)	0	(10,000)	(46,000)	(115,000)
24	Injection Rate - \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.4665	2.4207	2.4949	2.6186	2.5788	2.3039	
25	Withdrawals - DTH	0	17,000	4,000	3,000	15,000	67,000	9,000	0	0	0	0	0	115,000
26	Withdrawl Rate - \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.0245	2.1630	2.2537	2.3227	2.3701	2.3607	
27	Cost-\$	0	0	0	0	0	0	18,221	(31,469)	(114,765)	0	(25,788)	(105,979)	(259,780)
28	Inject/With. Rate \$/DTH	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	
29	Cost - \$	0	673	158	119	594	2,653	356	515	1,822	0	396	1,822	9,108
30	Quantity - DTH	(1,344,000)	3,715,000	3,112,000	4,906,000	4,737,000	4,848,000	(1,851,000)	(3,397,000)	(3,654,000)	(3,117,000)	(3,745,000)	(3,373,000)	837,000
31	Total Purchase Cost	(2,063,444)	6,809,498	5,723,071	9,028,384	8,694,619	8,803,734	(4,569,470)	(8,223,118)	(9,116,364)	(8,162,177)	(9,657,606)	(7,771,055)	(10,244,148)
32	Total Inject/With. Cost	20,943	51,709	48,773	76,290	72,526	74,744	33,139	55,099	60,614	48,674	61,195	56,579	651,177

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Storage Transportation Charges

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>TCO - SST</u>													
1	Injections - DTH	(909,000)	0	0	0	0	0	(1,593,000)	(2,779,000)	(2,977,000)	(3,076,000)	(3,085,000)	(2,685,000)	(17,104,000)
2	Withdrawals - DTH	0	3,237,000	2,463,000	4,095,000	3,992,000	4,153,000	0	0	0	0	0	0	17,940,000
3	Trans. Chrg. \$/Dth	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	
4	Cost-\$	12,635	44,994	34,236	56,921	55,489	57,727	22,143	38,628	41,380	42,756	42,882	37,322	487,113
	<u>EASTERN - GSS</u>													
5	Injections - DTH	(179,000)	0	0	0	0	0	(214,000)	(307,000)	(337,000)	(41,000)	(346,000)	(348,000)	(1,772,000)
6	Withdrawals - DTH	0	59,000	427,000	528,000	424,000	334,000	0	0	0	0	0	0	1,772,000
7	Trans. Chrg. \$/Dth	0.0139	0.0112	0.0112	0.0112	0.0112	0.0112	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	
8	Cost-\$	2,488	661	4,782	5,914	4,749	3,741	2,975	4,267	4,684	570	4,809	4,837	44,477
	<u>EQUITRANS - SS</u>													
9	Injections - DTH	(256,000)	0	0	0	0	0	(53,000)	(298,000)	(294,000)	0	(304,000)	(294,000)	(1,499,000)
10	Withdrawals - DTH	0	402,000	218,000	280,000	306,000	294,000	0	0	0	0	0	0	1,500,000
11	Trans. Chrg. \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>NATIONAL FUEL</u>													
13	Injections - DTH	0	0	0	0	0	0	0	(13,000)	(46,000)	0	(10,000)	(46,000)	(115,000)
14	Withdrawals - DTH	0	17,000	4,000	3,000	15,000	67,000	9,000	0	0	0	0	0	115,000
15	Trans. Chrg. \$/Dth	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	
16	Cost-\$	0	439	103	77	387	1,729	232	335	1,187	0	258	1,187	5,934
17	Total Storage - DTH	(1,344,000)	3,715,000	3,112,000	4,906,000	4,737,000	4,848,000	(1,851,000)	(3,397,000)	(3,654,000)	(3,117,000)	(3,745,000)	(3,373,000)	837,000
18	Total EUB - DTH	212,000	(166,000)	(497,000)	(724,000)	(663,000)	(335,000)	73,000	337,000	432,000	454,000	457,000	421,000	1,000
19	Total DTH	(1,132,000)	3,549,000	2,615,000	4,182,000	4,074,000	4,513,000	(1,778,000)	(3,060,000)	(3,222,000)	(2,663,000)	(3,288,000)	(2,952,000)	838,000
20	Total Purchase Cost	(2,063,444)	6,809,498	5,723,071	9,028,384	8,694,619	8,803,734	(4,569,470)	(8,223,118)	(9,116,364)	(8,162,177)	(9,657,606)	(7,771,055)	(10,503,928)
21	Total Choice Bank Cost	464,174	(363,457)	(1,088,182)	(1,585,198)	(1,451,639)	(733,483)	159,834	737,862	945,864	994,033	1,000,602	921,780	2,189
22	Total Inject/With. Cost	20,943	51,709	48,773	76,290	72,526	74,744	33,139	55,099	60,614	48,674	61,195	56,579	660,285
23	Total Transp. Charge	15,123	46,094	39,121	62,912	60,625	63,197	25,350	43,230	47,251	43,326	47,949	43,346	537,524
24	Total Storage Cost	(1,563,204)	6,543,844	4,722,784	7,582,388	7,376,132	8,208,193	(4,351,148)	(7,386,928)	(8,062,635)	(7,076,144)	(8,547,861)	(6,749,351)	(9,303,930)

Exhibit 1-E
Schedule 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF EXPERIENCED NET OVER (UNDER) COLLECTION
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

<u>Line No.</u>	<u>Description</u>	<u>Total Demand \$</u>	<u>Total Commodity \$</u>	<u>Total Amount \$</u>
1	Remaining Balance - Over (Under) Collection from 2023 - 1307(f)			
2	(See Schedule 2a and 2b)	(731,857)	(910,015)	(1,641,872)
3	Unified Credit for Off-system Sales and Capacity Release for the period			
4	October, 2023 through September, 2024 (See Schedule 3 herein)	1,305,577	0	1,305,577
5	Over (Under) Collection for the period October, 2023 through			
6	September 2024 (See Schedule 4 herein)	(13,035,748)	(687,529)	(13,723,276)
7	Interest on Over (Under) Collection for the period October, 2023 through			
8	September, 2024 (See Schedule 4 herein)	(682,531)	(283,722)	(966,253)
9	Penalty Credits/Supplier Refunds Received October, 2023 through			
10	September, 2024 (See Schedule 5 herein)	556,224	0	556,224
11	TOTAL EXPERIENCED NET OVER (UNDER) COLLECTION	<u>(12,588,335)</u>	<u>(1,881,265)</u>	<u>(14,469,600)</u>

Exhibit 1-E
Schedule 2a
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF COMMODITY COST OF GAS
FROM 2023 - 1307(f)
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

COMMODITY

Line No.	Month	Sales Subject to Commodity E-Factor Therm	Rate \$/ Therm	Amount Recovered \$	Net Commodity Over (Under) Collection \$
1	True-up of Net Commodity Costs Included in 2023 1307(f):				956,242
2	Beginning Balance Adjustment				132,885 2_ /
3	October, 2023	5,023,081	(0.01500)	(75,346)	
4		4,914,253	0.03505	172,245	
5	November	24,563,664	(0.01500)	(368,455)	
6		21,821	0.03505	765	
7	December	51,034,026	(0.01500)	(765,510)	
8	January, 2024 1_ /	36,132,519	(0.00237)	(85,634)	
9		29,716,827	(0.01500)	(445,752)	
10	February	61,804,493	(0.00237)	(146,477)	
11		(68,860)	(0.01500)	1,033	
12	March	45,402,427	(0.00237)	(107,604)	
13	April	35,083,288	(0.00237)	(83,147)	
14	May	14,461,832	(0.00237)	(34,275)	
15	June	8,077,196	(0.00237)	(19,143)	
16	July	6,080,532	(0.00237)	(14,411)	
17	August	5,591,689	(0.00237)	(13,252)	
18	September	5,982,710	(0.00237)	(14,179)	
19	Amount Collected/(Passed Back) during 2023 1307(f) Period				<u>(1,999,142)</u>
20	Remaining Balance to be Collected in the 2024 1307(f)				<u><u>(910,015)</u></u>

1_ / Rate in effect January 1, 2024.

2_ / Represents a commodity interest adjustment for the period of February 2023 to September 2023 increasing the interest rate from 7.50% to the prime rate as of January 31, 2024 of 8.50%. Please refer to Exh. 1-E, Schedule 2a, Sheet 2 for a detailed calculation for this adjustment.

Exhibit 1-E
Schedule 2a
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
FEBRUARY, 2023 THROUGH SEPTEMBER, 2023

Line No.	Month	Total Commodity Purchase Gas Cost Recovery (1)	Total Cost of Fuel (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest (6=3x4x5)	Rate (7)	Over (Under) Collection Interest (8=3x4x7)	Interest Difference (9=8-6)
1	February, 2023	35,495,777	28,201,626	7,294,150	14 / 12	7.50%	638,238	8.50%	723,337	85,099
2	March	24,737,786	33,018,384	(8,280,598)	13 / 12	7.50%	(672,799)	8.50%	(762,505)	(89,706)
3	April	15,025,189	3,917,019	11,108,170	12 / 12	7.50%	833,113	8.50%	944,194	111,081
4	May	7,758,943	3,320,253	4,438,690	11 / 12	7.50%	305,160	8.50%	345,848	40,688
5	June	3,584,470	4,032,397	(447,927)	10 / 12	7.50%	(27,995)	8.50%	(31,728)	(3,733)
6	July	2,668,273	2,073,429	594,844	9 / 12	7.50%	33,460	8.50%	37,921	4,461
7	August	2,381,179	979,367	1,401,812	8 / 12	7.50%	70,091	8.50%	79,436	9,345
8	September	<u>2,564,341</u>	<u>6,738,519</u>	<u>(4,174,177)</u>	7 / 12	7.50%	<u>(182,620)</u>	8.50%	<u>(206,970)</u>	<u>(24,350)</u>
9	TOTAL	<u><u>94,215,958</u></u>	<u><u>82,280,995</u></u>	<u><u>11,934,964</u></u>			<u><u>996,648</u></u>		<u><u>1,129,533</u></u>	<u><u>132,885</u></u>

Exhibit 1-E
Schedule 2b
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF DEMAND COST OF GAS
FROM 2023 - 1307(f)
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

<u>DEMAND</u>					
Line No.	Month	Sales Subject to Demand E-Factor Therm	Rate \$/ Therm	Amount \$	Net Demand Over (Under) Collection \$
1	True-up of Net Demand Costs Included in 2023 1307(f):				(4,573,405)
2	Beginning Balance Adjustment				(45,680) 2_ /
3	Beginning Balance Adjustment				712 3_ /
4	October, 2023	6,126,472	0.01026	62,858	
5		6,033,697	(0.00419)	(25,281)	
6	November	29,955,713	0.01026	307,345	
7		32,104	(0.00419)	(135)	
8	December	61,422,103	0.01026	630,191	
9	January, 2024 1_ /	43,580,472	0.00959	417,937	
10		36,081,231	0.01026	370,193	
11	February	74,743,883	0.00959	716,794	
12	March	54,954,492	0.00959	527,014	
13	April	42,138,326	0.00959	404,107	
14	May	17,654,163	0.00959	169,303	
15	June	10,067,258	0.00959	96,545	
16	July	7,495,784	0.00959	71,885	
17	August	6,969,103	0.00959	66,834	
18	September	7,395,836	0.00959	70,926	
19	Amount Collected/(Passed Back) during 2023 1307(f) Period				<u>3,886,516</u>
20	Remaining Balance to be Collected in the 2024 1307(f)				<u><u>(731,857)</u></u>

1_ / Rate in effect January 1, 2024.

2_ / Represents a commodity interest adjustment for the period of February 2023 to September 2023 increasing the interest rate from 7.50% to the prime rate as of January 31, 2024 of 8.50%. Please refer to Exh. 1-E, Schedule 2b, Sheet 2 for a detailed calculation for this adjustment.

3_ / Audit correction relating to the Company's 2021-2023 Purchased Gas Cost Audit.

Exhibit 1-E
Schedule 2b
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
FEBRUARY, 2023 THROUGH SEPTEMBER, 2023

Line No.	Month	Total Purchased Gas Cost Recovery (1)	Total Cost of Fuel (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest (6=3x4x5)	Rate (7)	Over (Under) Collection Interest (8=3x4x7)	Interest Difference (9=8-6)
1	February, 2023	12,909,625	8,290,146	4,619,479	14 / 12	7.50%	404,204	8.50%	458,098	53,894
2	March	10,505,916	8,291,602	2,214,313	13 / 12	7.50%	179,913	8.50%	203,901	23,988
3	April	7,816,358	6,056,320	1,760,038	12 / 12	7.50%	132,003	8.50%	149,603	17,600
4	May	4,376,955	6,417,842	(2,040,887)	11 / 12	7.50%	(140,311)	8.50%	(159,019)	(18,708)
5	June	2,098,066	6,224,368	(4,126,302)	10 / 12	7.50%	(257,894)	8.50%	(292,280)	(34,386)
6	July	1,741,356	6,194,108	(4,452,752)	9 / 12	7.50%	(250,467)	8.50%	(283,863)	(33,396)
7	August	1,761,320	6,191,128	(4,429,808)	8 / 12	7.50%	(221,490)	8.50%	(251,022)	(29,532)
8	September	<u>1,882,048</u>	<u>6,191,870</u>	<u>(4,309,822)</u>	7 / 12	7.50%	<u>(188,555)</u>	8.50%	<u>(213,695)</u>	<u>(25,140)</u>
9	TOTAL	<u><u>43,091,644</u></u>	<u><u>53,857,383</u></u>	<u><u>(10,765,740)</u></u>			<u><u>(342,597)</u></u>		<u><u>(388,277)</u></u>	<u><u>(45,680)</u></u>

Exhibit 1-E
Schedule 3

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM SALES CREDIT
FROM 2023 - 1307(f)
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

DEMAND

Line No.	Month	Sales Subject to Off-System Sales Credit Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	October, 2023	6,126,472	(0.00454)	(27,814)	
2		6,033,697	(0.00352)	(21,239)	
3	November	29,955,713	(0.00454)	(135,999)	
4		32,104	(0.00352)	(113)	
5	December	61,422,103	(0.00454)	(278,856)	
6	January, 2024	79,661,703	(0.00454)	(361,664)	
7	February	74,743,883	(0.00454)	(339,337)	
8	March	54,954,492	(0.00454)	(249,493)	
9	April	42,138,326	(0.00454)	(191,308)	
10	May	17,654,163	(0.00454)	(80,150)	
11	June	10,067,258	(0.00454)	(45,705)	
12	July	7,495,784	(0.00454)	(34,031)	
13	August	6,969,103	(0.00454)	(31,640)	
14	September	7,395,836	(0.00454)	(33,577)	
15	Amount Passed Back in the 2023 1307(f)				<u>(1,830,926)</u>
16	Current Estimate Unified Sharing Mechanism - \$3,136,503				3,136,503
17	Amount to be Passed Back in the 2024 1307(f)				<u><u>1,305,577</u></u>

Exhibit 1-E
Schedule 4
Sheet 1a of 6
Commodity

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Month	Total Commodity Sales Revenue (1) \$	Rate Schedule NSS Gas Cost Recovery (2) \$	Total Commodity Purchase Gas Cost Recovery (3 = 1 + 2) \$	Total Commodity Cost of Fuel (4) \$	Total Commodity Over/(Under) Collection (5 = 3 - 4) \$	Number of Months (6)	Rate (7)	Commodity Over/(Under) Collection Interest (8 = 5 x 6 x 7)	Total Commodity Over/(Under) Collection (9 = 5 + 8)
	Reference:	Sch. 4, Pg. 2	Sch. 4, Pg. 3							
	<i>Actuals through August 2024</i>									
1	October, 2023	3,308,469	3,959	3,312,428	3,451,853	(139,425)	18 / 12	8.50%	(17,777)	(157,202)
2	November	6,624,551	16,508	6,641,060	10,445,283	(3,804,223)	17 / 12	8.50%	(458,092)	(4,262,315)
3	December	13,748,797	16,132	13,764,928	12,032,316	1,732,612	16 / 12	8.50%	196,363	1,928,975
4	January, 2024	15,973,630	18,797	15,992,426	21,592,044	(5,599,617)	15 / 12	8.50%	(594,959)	(6,194,576)
5	February	13,608,864	18,337	13,627,201	13,136,148	491,053	14 / 12	8.50%	48,696	539,749
6	March	10,012,143	7,642	10,019,785	9,541,228	478,557	13 / 12	8.50%	44,067	522,624
7	April	7,676,238	7,775	7,684,013	3,754,206	3,929,806	12 / 12	8.50%	334,034	4,263,840
8	May	3,112,939	5,810	3,118,749	1,899,400	1,219,350	11 / 12	8.50%	95,008	1,314,358
9	June	1,738,186	2,364	1,740,549	803,026	937,523	10 / 12	8.50%	66,408	1,003,931
10	July	1,358,153	4,023	1,362,176	1,103,207	258,969	9 / 12	8.50%	16,509	275,478
11	August	1,304,540	3,192	1,307,732	1,936,265	(628,533)	8 / 12	8.50%	(35,617)	(664,150)
12	September	<u>1,394,390</u>	<u>0</u>	<u>1,394,390</u>	<u>957,990</u>	<u>436,400</u>	7 / 12	8.50%	<u>21,638</u>	<u>458,038</u>
13	TOTAL	<u>79,860,900</u>	<u>104,538</u>	<u>79,965,438</u>	<u>80,652,966</u>	<u>(687,529)</u>			<u>(283,722)</u>	<u>(971,251)</u>

Exhibit 1-E
Schedule 4
Sheet 1b of 6
Demand

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Month	Total Demand Sales Revenue (1) \$	Total Banking and Balancing Revenue (2) \$	Total Standby Demand Revenue (3) \$	NSS Capacity Release Revenue (4) \$	Demand Purchased Gas Cost Recovery (5 = 1+2+3+4) \$	Demand Cost of Fuel (6) \$	Total Demand Over/(Under) Collection (7 = 5 - 6) \$	Number of Months (8)	Rate (9)	Demand Over/(Under) Collection Interest (10 = 7 x 8 x 9)	Total Demand Over/(Under) Collection (11 = 7 + 10)
	Reference:	Sch. 4, Pg. 4	Sch. 4, Pg. 6	Sch. 4, Pg. 5	Sch. 4, Pg. 6							
	<i>Actuals through August 2024</i>											
1	October, 2023	2,524,237	63	57,768	26	2,582,094	8,272,949	(5,690,855)	18 / 12	8.50%	(725,584)	(6,416,439)
2	November	5,513,324	178	59,741	611	5,573,854	8,467,709	(2,893,855)	17 / 12	8.50%	(348,468)	(3,242,323)
3	December	11,291,123	173	78,846	788	11,370,930	8,630,796	2,740,134	16 / 12	8.50%	310,548	3,050,682
4	January, 2024	14,593,656	195	78,846	865	14,673,561	8,630,569	6,042,993	15 / 12	8.50%	642,068	6,685,061
5	February	13,653,427	216	60,654	954	13,715,250	8,626,503	5,088,747	14 / 12	8.50%	504,634	5,593,381
6	March	10,039,986	148	60,654	(99)	10,100,688	8,624,384	1,476,305	13 / 12	8.50%	135,943	1,612,248
7	April	7,942,217	126	60,654	52	8,003,049	6,532,644	1,470,406	12 / 12	8.50%	124,984	1,595,390
8	May	3,520,321	95	60,705	39	3,581,160	6,406,726	(2,825,566)	11 / 12	8.50%	(220,159)	(3,045,725)
9	June	2,007,574	34	60,705	14	2,068,327	6,409,644	(4,341,317)	10 / 12	8.50%	(307,510)	(4,648,827)
10	July	1,638,376	50	60,506	20	1,698,953	6,405,913	(4,706,960)	9 / 12	8.50%	(300,069)	(5,007,029)
11	August	1,677,127	52	60,912	21	1,738,112	6,403,107	(4,664,995)	8 / 12	8.50%	(264,350)	(4,929,345)
12	September	<u>1,818,562</u>	<u>0</u>	<u>60,912</u>	<u>0</u>	<u>1,879,474</u>	<u>6,610,258</u>	<u>(4,730,784)</u>	7 / 12	8.50%	<u>(234,568)</u>	<u>(4,965,352)</u>
13	TOTAL	<u><u>76,219,931</u></u>	<u><u>1,330</u></u>	<u><u>760,901</u></u>	<u><u>3,291</u></u>	<u><u>76,985,454</u></u>	<u><u>90,021,201</u></u>	<u><u>(13,035,748)</u></u>			<u><u>(682,531)</u></u>	<u><u>(13,718,279)</u></u>

Exhibit 1-E
Schedule 4
Sheet 2a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS	COMMODITY COST OF GAS	TOTAL COMMODITY COST RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	October, 2023 Est. Old	4,963,164	0.39968	1,983,677
2	October, 2023 Est. New	5,023,081	0.26939	1,353,168
3	September, 2023 Est.	(6,475,715)	0.39968	(2,588,214)
4	September, 2023 Act.	6,426,804	0.39968	2,568,665
5	September Act. Prior Period Adjustments	0	-	(8,828)
6	Total	9,937,334		3,308,469
7	November, 2023 Est. New	24,541,580	0.26939	6,611,256
8	October, 2023 Est. Old	(4,963,164)	0.39968	(1,983,677)
9	October, 2023 Est. New	(5,023,081)	0.26939	(1,353,168)
10	October, 2023 Act. Old	4,984,985	0.39968	1,992,399
11	October, 2023 Act. New	5,045,166	0.26939	1,359,117
12	October Act. Prior Period Adjustments	0	-	(1,375)
13	Total	24,585,485		6,624,551
14	December, 2023 Est.	51,103,716	0.26939	13,766,830
15	November, 2023 Est.	(24,541,580)	0.26939	(6,611,256)
16	November, 2023 Act.	24,471,890	0.26939	6,592,482
17	November Act. Prior Period Adjustments	0	-	740
18	Total	51,034,026		13,748,797
19	January, 2024 Est. Old	29,802,734	0.26939	8,028,559
20	January, 2024 Est. New	36,132,519	0.22053	7,968,304
21	December, 2023 Est.	(51,103,716)	0.26939	(13,766,830)
22	December, 2023 Act.	51,017,809	0.26939	13,743,688
23	December Act. Prior Period Adjustments	0	-	(91)
24	Total	65,849,346		15,973,630
25	February, 2024 Est. New	61,887,979	0.22053	13,648,156
26	January, 2024 Est. Old	(29,802,734)	0.26939	(8,028,559)
27	January, 2024 Est. New	(36,132,519)	0.22053	(7,968,304)
28	January, 2024 Act. Old	29,733,874	0.26939	8,010,008
29	January, 2024 Act. New	36,049,033	0.22053	7,949,893
30	January Act. Prior Period Adjustments	0	-	(2,331)
31	Total	61,735,633		13,608,864
32	March, 2024 Est.	45,628,932	0.22053	10,062,548
33	February, 2024 Est.	(61,887,979)	0.22053	(13,648,156)
34	February, 2024 Act.	61,661,474	0.22053	13,598,205
35	February Act. Prior Period Adjustments	0	-	(454)
36	Total	45,402,427		10,012,143

Exhibit 1-E
Schedule 4
Sheet 2b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS	COMMODITY COST OF GAS	TOTAL COMMODITY COST RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	April, 2024 Est. Old	23,418,212	0.22053	5,164,418
2	April, 2024 Est. New	11,850,180	0.21514	2,549,448
3	March, 2024 Est.	(45,628,932)	0.22053	(10,062,548)
4	March, 2024 Act.	45,443,828	0.22053	10,021,727
5	March Act. Prior Period Adjustments	0	-	3,193
6	Total	35,083,288		7,676,238
7	May, 2024 Est.	14,545,328	0.21514	3,129,282
8	April, 2024 Est. Old	(23,418,212)	0.22053	(5,164,418)
9	April, 2024 Est. New	(11,850,180)	0.21514	(2,549,448)
10	April, 2024 Act. Old	23,362,771	0.22053	5,152,192
11	April, 2024 Act. New	11,822,125	0.21514	2,543,412
12	April Act. Prior Period Adjustments	0	-	1,920
13	Total	14,461,832		3,112,939
14	June, 2024 Est.	8,164,521	0.21514	1,756,515
15	May, 2024 Est.	(14,545,328)	0.21514	(3,129,282)
16	May, 2024 Act.	14,458,003	0.21514	3,110,495
17	May Act. Prior Period Adjustments	0	-	458
18	Total	8,077,196		1,738,186
19	July, 2024 Est. Old	3,284,826	0.21514	706,698
20	July, 2024 Est. New	2,855,036	0.23307	665,423
21	June, 2024 Est.	(8,164,521)	0.21514	(1,756,515)
22	June, 2024 Act.	8,105,191	0.21514	1,743,751
23	June Act. Prior Period Adjustments	0	-	(1,204)
24	Total	6,080,532		1,358,153
25	August, 2024 Est.	5,595,953	0.23307	1,304,249
26	July, 2024 Est. Old	(3,284,826)	0.21514	(706,698)
27	July, 2024 Est. New	(2,855,036)	0.23307	(665,423)
28	July, 2024 Act. Old	3,282,545	0.21514	706,207
29	July, 2024 Act. New	2,853,053	0.23307	664,961
30	July Act. Prior Period Adjustments	0	-	1,244
31	Total	5,591,689		1,304,540
32	September, 2024 Est.	5,982,710	0.23307	1,394,390
33	August, 2024 Est.	0	-	0
34	August, 2024 Act.	0	-	0
35	August Act. Prior Period Adjustments	0	-	0
36	Total	5,982,710		1,394,390
37	TOTAL	333,821,498		79,860,900

Exhibit 1-E
Schedule 4
Sheet 3 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	MONTH	RATE SCHEDULE NSS		NSS GAS COST RECOVERY (3=1*2) \$
		VOLUMES	RATE	
		(1) THERM	(2) \$/THERM	
1	October, 2023 Est.	30,000	0.14096	4,229
2	September, 2023 Act.	20,860	0.12614	2,631
3	September, 2023 Est.	<u>(23,000)</u>	0.12614	<u>(2,901)</u>
4		27,860		3,959
5	November, 2023 Est.	71,000	0.21675	15,389
6	October, 2023 Act.	37,940	0.14096	5,348
7	October, 2023 Est.	<u>(30,000)</u>	0.14096	<u>(4,229)</u>
8		78,940		16,508
9	December, 2023 Est.	90,000	0.21161	19,045
10	November, 2023 Act.	57,560	0.21675	12,476
11	November, 2023 Est.	<u>(71,000)</u>	0.21675	<u>(15,389)</u>
12		76,560		16,132
13	January, 2024 Est.	98,000	0.21700	21,266
14	December, 2023 Act.	78,330	0.21161	16,575
15	December, 2023 Est.	<u>(90,000)</u>	0.21161	<u>(19,045)</u>
16		86,330		18,797
17	February, 2024 Est.	104,000	0.19426	20,203
18	January, 2024 Act.	89,400	0.21700	19,400
19	January, 2024 Est.	<u>(98,000)</u>	0.21700	<u>(21,266)</u>
20		95,400		18,337
21	March, 2024 Est.	83,000	0.13334	11,067
22	February, 2024 Act.	86,370	0.19426	16,778
23	February, 2024 Est.	<u>(104,000)</u>	0.19426	<u>(20,203)</u>
24		65,370		7,642
25	April, 2024 Est.	67,000	0.13782	9,234
26	March, 2024 Act.	72,060	0.13334	9,608
27	March, 2024 Est.	<u>(83,000)</u>	0.13334	<u>(11,067)</u>
28		56,060		7,775
29	May, 2024 Est.	45,000	0.13863	6,238
30	April, 2024 Act.	63,890	0.13782	8,805
31	April, 2024 Est.	<u>(67,000)</u>	0.13782	<u>(9,234)</u>
32		41,890		5,810
33	June, 2024 Est.	24,000	0.14915	3,580
34	May, 2024 Act.	36,230	0.13863	5,023
35	May, 2024 Est.	<u>(45,000)</u>	0.13863	<u>(6,238)</u>
36		15,230		2,364
37	July, 2024 Est.	22,000	0.18156	3,994
38	June, 2024 Act.	24,190	0.14915	3,608
39	June, 2024 Est.	<u>(24,000)</u>	0.14915	<u>(3,580)</u>
40		22,190		4,023
41	August, 2024 Est.	23,000	0.13963	3,211
42	July, 2024 Act.	21,890	0.18156	3,974
43	July, 2024 Est.	<u>(22,000)</u>	0.18156	<u>(3,994)</u>
44		22,890		3,192
45	September, 2024 Est.	0	-	0
46	August, 2024 Act.	0	-	0
47	August, 2024 Est.	<u>0</u>	-	<u>0</u>
48		0		0
49	TOTAL	<u>588,720</u>		<u>104,538</u>

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Sheet 4a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	October, 2023 Est. Old	4,963,164	0.23621	1,172,349
2	October, 2023 Est. New	5,023,081	0.18843	946,499
3	October Choice - Est. Old	1,004,702	0.20935	210,334
4	October Choice - Est. New	984,807	0.15976	157,333
5	October Est. Priority One Transportation Old	117,169	0.23621	27,676
6	October Est. Priority One Transportation New	118,584	0.18843	22,345
7	September, 2023 Est.	(6,475,715)	0.23621	(1,529,629)
8	September 2023 Act.	6,426,804	0.23621	1,518,075
9	September Choice - Est.	(1,290,072)	0.20935	(270,077)
10	September Choice - Act.	1,296,516	0.20935	271,426
11	September Est. Priority One Transportation	(179,361)	0.23621	(42,367)
12	September Act. Priority One Transportation	170,490	0.23621	40,271
13	Total	12,160,169		2,524,237
14	November, 2023 Est. New	24,541,580	0.18843	4,624,370
15	November Choice - Est. New	4,831,434	0.15976	771,870
16	November Est. Priority One Transportation New	550,379	0.18843	103,708
17	October Est. Old	(4,963,164)	0.23621	(1,172,349)
18	October Est. New	(5,023,081)	0.18843	(946,499)
19	October Act. Old	4,984,985	0.23621	1,177,503
20	October Act. New	5,045,166	0.18843	950,661
21	October Choice - Est. Old	(1,004,702)	0.20935	(210,334)
22	October Choice - Est. New	(984,807)	0.15976	(157,333)
23	October Choice - Act. Old	1,010,107	0.20935	211,466
24	October Choice - Act. New	990,104	0.15976	158,179
25	October Est. Priority One Transportation Old	(117,169)	0.23621	(27,676)
26	October Est. Priority One Transportation New	(118,584)	0.18843	(22,345)
27	October Act. Priority One Transportation Old	122,048	0.23621	28,829
28	October Act. Priority One Transportation New	123,522	0.18843	23,275
29	Total	29,987,817		5,513,324
30	December, 2023 Est.	51,103,716	0.18843	9,629,473
31	December Choice - Est.	9,843,144	0.15976	1,572,541
32	December Est. Priority One Transportation	620,454	0.18843	116,912
33	November Est.	(24,541,580)	0.18843	(4,624,370)
34	November Act.	24,471,890	0.18843	4,611,238
35	November Choice - Est.	(4,831,434)	0.15976	(771,870)
36	November Choice - Act.	4,846,822	0.15976	774,328
37	November Est. Priority One Transportation	(550,379)	0.18843	(103,708)
38	November Act. Priority One Transportation	459,470	0.18843	86,578
39	Total	61,422,103		11,291,123
40	January, 2024 Est. Old	29,802,734	0.18843	5,615,729
41	January, 2024 Est. New	36,132,519	0.18738	6,770,511
42	January Choice - Est. Old	5,774,944	0.15976	922,605
43	January Choice - Est. New	6,945,197	0.15785	1,096,299
44	January Est. Priority One Transportation Old	414,682	0.18843	78,139
45	January Est. Priority One Transportation New	502,757	0.18738	94,207
46	December 2023 Est.	(51,103,716)	0.18843	(9,629,473)
47	December 2023 Act.	51,017,809	0.18843	9,613,286
48	December Choice - Est.	(9,843,144)	0.15976	(1,572,541)
49	December Choice - Act.	9,863,385	0.15976	1,575,774
50	December Est. Priority One Transportation	(620,454)	0.18843	(116,912)
51	December Act. Priority One Transportation	774,990	0.18843	146,031
52	Total	79,661,703		14,593,656

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	February, 2024 Est. New	61,887,979	0.18738	11,596,570
2	February Choice - Est. New	11,905,760	0.15785	1,879,324
3	February Est. Priority One Transportation New	931,944	0.18738	174,628
4	January Est. Old	(29,802,734)	0.18843	(5,615,729)
5	January Est. New	(36,132,519)	0.18738	(6,770,511)
6	January Act. Old	29,733,874	0.18843	5,602,754
7	January Act. New	36,049,033	0.18738	6,754,868
8	January Choice - Est. Old	(5,774,944)	0.15976	(922,605)
9	January Choice - Est. New	(6,945,197)	0.15785	(1,096,299)
10	January Choice - Act. Old	5,782,941	0.15976	923,883
11	January Choice - Act. New	6,954,815	0.15785	1,097,818
12	January Est. Priority One Transportation Old	(414,682)	0.18843	(78,139)
13	January Est. Priority One Transportation New	(502,757)	0.18738	(94,207)
14	January Act. Priority One Transportation Old	483,807	0.18843	91,164
15	January Act. Priority One Transportation New	586,563	0.18738	109,910
16	Total	74,743,883		13,653,427
17	March, 2024 Est.	45,628,932	0.18738	8,549,949
18	March Choice - Est.	8,710,561	0.15785	1,374,962
19	March Est. Priority One Transportation	772,257	0.18738	144,706
20	February Est.	(61,887,979)	0.18738	(11,596,570)
21	February Act.	61,661,474	0.18738	11,554,127
22	February Choice - Est.	(11,905,760)	0.15785	(1,879,324)
23	February Choice - Act.	11,911,301	0.15785	1,880,199
24	February Est. Priority One Transportation	(931,944)	0.18738	(174,628)
25	February Act. Priority One Transportation	995,650	0.18738	186,565
26	Total	54,954,492		10,039,986
27	April, 2024 Est. Old	23,418,212	0.18738	4,388,105
28	April, 2024 Est. New	11,850,180	0.20421	2,419,925
29	April Choice - Est. Old	4,305,594	0.15785	679,638
30	April Choice - Est. New	2,267,832	0.17460	395,963
31	April Est. Priority One Transportation Old	333,491	0.18738	62,490
32	April Est. Priority One Transportation New	168,755	0.20421	34,461
33	March, 2024 Est.	(45,628,932)	0.18738	(8,549,949)
34	March Act.	45,443,828	0.18738	8,515,264
35	March Choice - Est.	(8,710,561)	0.15785	(1,374,962)
36	March Choice - Act.	8,704,254	0.15785	1,373,966
37	March Est. Priority One Transportation	(772,257)	0.18738	(144,706)
38	March Act. Priority One Transportation	757,930	0.18738	142,021
39	Total	42,138,326		7,942,217
40	May, 2024 Est. New	14,545,328	0.20421	2,970,301
41	May Choice - Est. New	2,852,027	0.17460	497,964
42	May Est. Priority One Transportation New	212,756	0.20421	43,447
43	April Est. Old	(23,418,212)	0.18738	(4,388,105)
44	April Est. New	(11,850,180)	0.20421	(2,419,925)
45	April Act. Old	23,362,771	0.18738	4,377,716
46	April Act. New	11,822,125	0.20421	2,414,196
47	April Choice - Est. Old	(4,305,594)	0.15785	(679,638)
48	April Choice - Est. New	(2,267,832)	0.17460	(395,963)
49	April Choice - Act. Old	4,303,239	0.15785	679,266
50	April Choice - Act. New	2,266,591	0.17460	395,747
51	April Est. Priority One Transportation Old	(333,491)	0.18738	(62,490)
52	April Est. Priority One Transportation New	(168,755)	0.20421	(34,461)
53	April Act. Priority One Transportation Old	420,571	0.18738	78,807
54	April Act. Priority One Transportation New	212,819	0.20421	43,460
55	Total	17,654,163		3,520,321

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Sheet 4c of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	June, 2024 Est.	8,164,521	0.20421	1,667,277
2	June Choice - Est.	1,640,528	0.17460	286,436
3	June Est. Priority One Transportation	245,844	0.20421	50,204
4	May Est.	(14,545,328)	0.20421	(2,970,301)
5	May Act.	14,458,003	0.20421	2,952,469
6	May Choice - Est.	(2,852,027)	0.17460	(497,964)
7	May Choice - Act.	2,841,373	0.17460	496,104
8	May Est. Priority One Transportation	(212,756)	0.20421	(43,447)
9	May Act. Priority One Transportation	327,100	0.20421	66,797
10	Total	10,067,258		2,007,574
11	July, 2024 Est. Old	3,284,826	0.20421	670,794
12	July, 2024 Est. New	2,855,036	0.24589	702,025
13	July Choice - Est. Old	715,950	0.17460	125,005
14	July Choice - Est. New	578,716	0.21608	125,049
15	July Est. Priority One Transportation Old	80,369	0.20421	16,412
16	July Est. Priority One Transportation New	69,853	0.24589	17,176
17	June 2024 Est.	(8,164,521)	0.20421	(1,667,277)
18	June 2024 Act.	8,105,191	0.20421	1,655,161
19	June Choice - Est.	(1,640,528)	0.17460	(286,436)
20	June Choice - Act.	1,637,726	0.17460	285,947
21	June Est. Priority One Transportation	(245,844)	0.20421	(50,204)
22	June Act. Priority One Transportation	219,010	0.20421	44,724
23	Total	7,495,784		1,638,376
24	August, 2024 Est.	5,595,953	0.24589	1,375,989
25	August Choice - Est.	1,211,043	0.21608	261,682
26	August Est. Priority One Transportation	140,928	0.24589	34,653
27	July, 2023 Est. Old	(3,284,826)	0.20421	(670,794)
28	July, 2023 Est. New	(2,855,036)	0.24589	(702,025)
29	July 2023 Act. Old	3,282,545	0.20421	670,329
30	July 2023 Act. New	2,853,053	0.24589	701,537
31	July Choice - Est. Old	(715,950)	0.17460	(125,005)
32	July Choice - Est. New	(578,716)	0.21608	(125,049)
33	July Choice - Act. Old	714,720	0.17460	124,790
34	July Choice - Act. New	577,721	0.21608	124,834
35	July Est. Priority One Transportation Old	(80,369)	0.20421	(16,412)
36	July Est. Priority One Transportation New	(69,853)	0.24589	(17,176)
37	July Act. Priority One Transportation Old	95,171	0.20421	19,435
38	July Act. Priority One Transportationn New	82,719	0.24589	20,340
39	Total	6,969,103		1,677,127
40	September, 2024 Est.	7,395,836	0.24589	1,818,562
41	September Choice - Est.	0	-	0
42	September Est. Priority One Transportation	0	-	0
43	August Est.	0	-	0
44	August Act.	0	-	0
45	August Choice - Est.	0	-	0
46	August Choice - Act.	0	-	0
47	August Est. Priority One Transportation	0	-	0
48	August Act. Priority One Transportation	0	-	0
49	Total	7,395,836		1,818,562
50	TOTAL	404,650,637		76,219,931

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF STANDBY DEMAND COST RECOVERY
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	MONTH	STANDBY VOLUMES (1) THERM	STANDBY DEMAND RATE (2) \$/THERM	STANDBY GAS DEMAND RECOVERIES (3 = 1 x 2) \$
1	October, 2023 Est.	0		0
2	September, 2023 Act.	53,940	1.07097	57,768
3	September, 2023 Est.	0	-	0
4		53,940		57,768
5	November, 2023 Est.	0	-	0
6	October, 2023 Act.	53,940	1.10754	59,741
7	October, 2023 Est.	0	-	0
8		53,940		59,741
9	December, 2023 Est.	0	-	0
10	November, 2023 Act.	71,190	1.10754	78,846
11	November, 2023 Est.	0	-	0
12		71,190		78,846
13	January, 2024 Est.	0	-	0
14	December, 2023 Act.	71,190	1.10754	78,846
15	December, 2023 Est.	0	-	0
16		71,190		78,846
17	February, 2024 Est.	0	-	0
18	January, 2024 Act.	54,910	1.10460	60,654
19	January, 2024 Est.	0	-	0
20		54,910		60,654
21	March, 2024 Est.	0	-	0
22	February, 2024 Act.	54,910	1.10460	60,654
23	February, 2024 Est.	0	-	0
24		54,910		60,654
25	April, 2024	0	-	0
26	March, 2024 Act.	54,910	1.10460	60,654
27	March, 2024 Est.	0	-	0
28		54,910		60,654
29	May, 2024	0	-	0
30	April, 2024 Act.	54,830	1.10715	60,705
31	April, 2024 Est.	0	-	0
32		54,830		60,705
33	June, 2024	0	-	0
34	May, 2024 Act.	54,830	1.10715	60,705
35	May, 2024 Est.	0	-	0
36		54,830		60,705
37	July, 2024	0	-	0
38	June, 2024 Act.	54,650	1.10715	60,506
39	June, 2024 Est.	0	-	0
40		54,650		60,506
41	August, 2024	0	-	0
42	July, 2024 Act.	54,650	1.11459	60,912
43	July, 2024 Est.	0	-	0
44		54,650		60,912
45	September, 2024	0	-	0
46	August, 2024 Act.	54,650	1.11459	60,912
47	August, 2024 Est.	0	-	0
48		54,650		60,912
49	TOTAL	688,600		760,901

Exhibit 1-E
Schedule 4
Sheet 6 of 6

COLUMBIA GAS OF OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1 x 2)	(4)	(5)	(6=4 x 5)
		THERM	\$/THERM	\$	THERM	\$/THERM	\$
1	October, 2023 Est.	30,000	0.00226	68	30,000	0.00093	28
2	September, 2023 Act.	20,860	0.00226	47	20,860	0.00093	19
3	September, 2023 Est.	<u>(23,000)</u>	0.00226	<u>(52)</u>	<u>(23,000)</u>	0.00093	<u>(21)</u>
4		27,860		63	27,860		26
5	November, 2023 Est.	71,000	0.00226	160	71,000	0.00850	604
6	October, 2023 Act.	37,940	0.00226	86	37,940	0.00093	35
7	October, 2023 Est.	<u>(30,000)</u>	0.00226	<u>(68)</u>	<u>(30,000)</u>	0.00093	<u>(28)</u>
8		78,940		178	78,940		611
9	December, 2023 Est.	90,000	0.00226	203	90,000	0.01003	903
10	November, 2023 Act.	57,560	0.00226	130	57,560	0.00850	489
11	November, 2023 Est.	<u>(71,000)</u>	0.00226	<u>(160)</u>	<u>(71,000)</u>	0.00850	<u>(604)</u>
12		76,560		173	76,560		788
13	January, 2024 Est.	98,000	0.00226	221	98,000	0.01002	982
14	December, 2023 Act.	78,330	0.00226	177	78,330	0.01003	786
15	December, 2023 Est.	<u>(90,000)</u>	0.00226	<u>(203)</u>	<u>(90,000)</u>	0.01003	<u>(903)</u>
16		86,330		195	86,330		865
17	February, 2024 Est.	104,000	0.00226	235	104,000	0.01000	1,040
18	January, 2024 Act.	89,400	0.00226	202	89,400	0.01002	896
19	January, 2024 Est.	<u>(98,000)</u>	0.00226	<u>(221)</u>	<u>(98,000)</u>	0.01002	<u>(982)</u>
20		95,400		216	95,400		954
21	March, 2024 Est.	83,000	0.00226	188	83,000	0.00093	77
22	February, 2024 Act.	86,370	0.00226	195	86,370	0.01000	864
23	February, 2024 Est.	<u>(104,000)</u>	0.00226	<u>(235)</u>	<u>(104,000)</u>	0.01000	<u>(1,040)</u>
24		65,370		148	65,370		(99)
25	April, 2024 Est.	67,000	0.00226	151	67,000	0.00093	62
26	March, 2024 Act.	72,060	0.00226	163	72,060	0.00093	67
27	March, 2024 Est.	<u>(83,000)</u>	0.00226	<u>(188)</u>	<u>(83,000)</u>	0.00093	<u>(77)</u>
28		56,060		126	56,060		52
29	May, 2024 Est.	45,000	0.00226	102	45,000	0.00093	42
30	April, 2024 Act.	63,890	0.00226	144	63,890	0.00093	59
31	April, 2024 Est.	<u>(67,000)</u>	0.00226	<u>(151)</u>	<u>(67,000)</u>	0.00093	<u>(62)</u>
32		41,890		95	41,890		39
33	June, 2024 Est.	24,000	0.00226	54	24,000	0.00093	22
34	May, 2024 Act.	36,230	0.00226	82	36,230	0.00093	34
35	May, 2024 Est.	<u>(45,000)</u>	0.00226	<u>(102)</u>	<u>(45,000)</u>	0.00093	<u>(42)</u>
36		15,230		34	15,230		14
37	July, 2024 Est.	22,000	0.00226	50	22,000	0.00093	20
38	June, 2024 Act.	24,190	0.00226	55	24,190	0.00093	23
39	June, 2024 Est.	<u>(24,000)</u>	0.00226	<u>(54)</u>	<u>(24,000)</u>	0.00093	<u>(22)</u>
40		22,190		50	22,190		20
41	August, 2024 Est.	23,000	0.00226	52	23,000	0.00093	21
42	July, 2024 Act.	21,890	0.00226	49	21,890	0.00093	20
43	July, 2024 Est.	<u>(22,000)</u>	0.00226	<u>(50)</u>	<u>(22,000)</u>	0.00093	<u>(20)</u>
44		22,890		52	22,890		21
45	September, 2024 Est.	0	-	0	0	-	0
46	August, 2024 Act.	0	-	0	0	-	0
47	August, 2024 Est.	<u>0</u>	-	<u>0</u>	<u>0</u>	-	<u>0</u>
48		0		0	0		0
49	TOTAL	<u>588,720</u>		<u>1,330</u>	<u>588,720</u>		<u>3,291</u>

Exhibit 1-E
Schedule 5
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEMAND PENALTY CREDITS/SUPPLIER REFUNDS RECEIVED OCTOBER 2023 - SEPTEMBER 2024
FROM VARIOUS SUPPLIERS

Line No.	Refund Type	Date Received	Total
1	Texas Eastern Transmission: Penalty Credit Docket No. RP-23-980	October 2023	4,067
2	Texas Eastern Transmission: Penalty Credit Docket No. RP-24-68	December 2023	485
3	Columbia Gas Transmission, LLC: Penalty Credit Docket No. RP-24-286	December 2023	510,386
4	Equitrans: Penalty Credit Docket No. RP24-325	February 2024	47
5	Total Penalty Credits/Supplier Refunds to Pass Back		<u>514,985</u>
6	Interest Calculated on Schedule 5 Sheet 2 of 2		<u>41,239</u>
7	Total Penalty Credits/Supplier Refunds to Pass Back With Interest		<u><u>556,224</u></u>

Exhibit 1-E
Schedule 5
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
PENALTY CREDITS RECEIVED OCTOBER 2023 - SEPTEMBER 2024
PASSBACK INTEREST CALCULATION

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	October, 2023	4,067	18 / 12	6.00%	366	4,433
2	November	0	17 / 12	6.00%	0	0
3	December	510,871	16 / 12	6.00%	40,870	551,741
4	January, 2024	0	15 / 12	6.00%	0	0
5	February	47	14 / 12	6.00%	3	50
6	March	0	13 / 12	6.00%	0	0
7	April	0	12 / 12	6.00%	0	0
8	May	0	11 / 12	6.00%	0	0
9	June	0	10 / 12	6.00%	0	0
10	July	0	9 / 12	6.00%	0	0
11	August	0	8 / 12	6.00%	0	0
12	September	<u>0</u>	7 / 12	6.00%	<u>0</u>	<u>0</u>
13	TOTAL	<u><u>514,985</u></u>			<u><u>41,239</u></u>	<u><u>556,224</u></u>

ATTACHMENT A

Attachment A
Sheet 1 of 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
PENALTY CREDITS/SUPPLIER REFUNDS RECEIVED MARCH 2024 - AUGUST 2024
PASSBACK OF NON-RESIDENTIAL PORTION
CALCULATED RATE EFFECTIVE OCTOBER 2024 - SEPTEMBER 2025

Line No.	Refund Type	Date Received	Amount	Non-Residential Allocation 1_ /
1	Eastern Gas and Transmission: Penalty Credit Docket No. RP24-846	July 2024	4,743	(1,368) 2_ /
2	Texas Eastern Transmission: Penalty Credit Docket No. RP24-779	July 2024	<u>1,707</u>	<u>(21)</u> 2_ /
3	Total Refunds to Pass Back		6,450	(1,389)
4	SGSS, SGDS (Priority One Only), SCD, LGSS and MLSS Therms			128,292,623
5	Rate per Therm			<u>(0.00001)</u> \$/Therms

1_ / Allocation is based on the PGDC Sales forecast during the periods that refunds were received. See Attachment A Sheet 2 of 3 for Non-Residential Allocation Details.

2_ / Includes applicable interest as shown on Attachment A Sheet 3 of 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.
PENALTY CREDIT/SUPPLIER REFUND PASSBACK
NON-RESIDENTIAL ALLOCATION CALCULATION

Line No.	Period & Type	PGDC Sales Therm	Allocation
	October 2024 - September 2025		
1	Residential	336,794,302	72.4%
2	Commercial & Industrial	128,292,623	27.6%
3	Total October 2024 - September 2025	465,086,925	100.0%

Attachment A
Sheet 3 of 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
PENALTY CREDITS/SUPPLIER REFUNDS RECEIVED MARCH 2024 - AUGUST 2024
PASSBACK OF NON-RESIDENTIAL PORTION INTEREST CALCULATION

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	March, 2024	0	13 / 12	6.00%	0	0
2	April	0	12 / 12	6.00%	0	0
3	May	0	11 / 12	6.00%	0	0
4	June	0	10 / 12	6.00%	0	0
5	July	(1,779)	9 / 12	6.00%	(80)	(1,859)
6	August	0	8 / 12	6.00%	0	0
7	September	<u>0</u>	7 / 12	6.00%	<u>0</u>	<u>0</u>
8	TOTAL	<u>(1,779)</u>			<u>(80)</u>	<u>(1,859)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2024 THROUGH SEPTEMBER, 2025

Line No.	Description	Amount (1)	Change in Rate (2=3-1)	Effective 1-1-25 (3)
1	<u>Purchased Gas Commodity Cost</u>	\$		
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	94,236,495		
3	Projected tariff sales for the twelve billing periods of			
4	October, 2024 through September, 2025	387,281,269	Therms	
5	PGCC (Line 2/Line 4)	0.24333	(0.00687)	0.23646
6	<u>Commodity (Over)/Under Collection</u>			
7	Commodity E-Factor			
8	(Exhibit No. 1-E)	1,881,265	1,034,611	2,915,877
9	Projected sales for the twelve billing periods of			
10	October, 2024 through September, 2025	387,281,269	Therms	387,281,269
11	Commodity E-Factor (Line 8/ Line 10)	0.00486	0.00267	0.00753
12	<u>Purchased Gas Demand Cost</u>			
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	93,557,689		
14	Less: Purchased Gas Demand recovered under Rate SS			
15	(Exhibit 1-A, Schedule 2, Sheet 2)	750,537		
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,			
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0		
18	Subtotal (Line 13 - Line 15 - Line 17)	92,807,152		
19	Projected sales for the twelve billing periods of			
20	October, 2024 through September, 2025 1_ /	465,086,925	Therms	
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.19955	0.11205	0.31160
22	Off System Sales and Capacity Release Credit	(0.00588)	0.00000	(0.00588)
23	PGDC Rate	0.19367	0.11205	0.30572
24	<u>Demand (Over)/Under Collection</u>			
25	Demand E- Factor			
26	(Exhibit No. 1-E)	12,588,335	(329,203)	12,259,132
27	Projected sales for the twelve billing periods of			
28	October, 2024 through September, 2025 1_ /	465,086,925	Therms	465,086,925
29	Demand E-Factor (Line 26 / Line 28)	0.02707	(0.00071)	0.02636
30	<u>Total Purchased Gas Cost</u>			
31	PGCC Rate (Line 5)	0.24333	(0.00687)	0.23646
32	PGDC Rate (Line 23)	0.19367	0.11205	0.30572
33	PGC Rate	0.43700	0.10518	0.54218
34	Currently effective PGC	0.47442		0.43700
35	Increase (Decrease) in PGC	(0.03742)		0.10518
36	<u>Net (Over) Under Collection</u>			
37	Commodity E-Factor (Line 11)	0.00486	0.00267	0.00753
38	Demand E-Factor (Line 29)	0.02707	(0.00071)	0.02636
39	E-Factor	0.03193	0.00196	0.03389
40	Currently effective E-Factor	0.00722		0.03193
41	Increase (Decrease) in E-Factor	0.02471		0.00196
42	PGC Rate	0.43700	0.10518	0.54218
43	E-Factor	0.03193	0.00196	0.03389
44	Total Rate	0.46893	0.10714	0.57607
45	Currently effective Rate	0.48164		0.46893
46	Increase (Decrease) in Rate	(0.01271)		0.10714

1_ / Includes 77,805,656 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2025

		Projected Over/(Under) Collection	Actual Over/(Under) Collection	Difference	Projected Sales	Change In Rate
		(1)	(2)	(3)	(4)	(5=3/4)
		\$	\$	\$	(Therms)	(\$/Therm)
<u>C-FACTOR</u>						
<u>Commodity Cost of Gas</u>						
1	October , 2024	(877,021)	(1,038,116)	161,095		
2	November, 2024	<u>(2,796,986)</u>	<u>(2,629,208)</u>	<u>(167,778)</u>		
3	Change in PGCC -- January 1	(3,674,007)	(3,667,325)	(6,682)	387,281,269	(0.00002)
4	December, 2024	0	0	0		
5	January, 2025	0	0	0		
6	February, 2025	<u>0</u>	<u>0</u>	<u>0</u>		
7	Change in PGCC -- April 1	0	0	0	387,281,269	0.00000
8	March, 2025	0	0	0		
9	April, 2025	0	0	0		
10	May, 2025	<u>0</u>	<u>0</u>	<u>0</u>		
11	Change in PGCC -- July 1	0	0	0	387,281,269	0.00000
<u>Demand Cost of Gas</u>						
12	October , 2024	(6,449,245)	(6,171,979)	(277,266)		
13	November, 2024	<u>(2,834,536)</u>	<u>(4,307,502)</u>	<u>1,472,966</u>		
14	Change in PGDC -- January 1	(9,283,781)	(10,479,481)	1,195,700	465,086,925	0.00257
15	December, 2024	0	0	0		
16	January, 2025	0	0	0		
17	February, 2025	<u>0</u>	<u>0</u>	<u>0</u>		
18	Change in PGDC -- April 1	0	0	0	465,086,925	0.00000
19	March, 2025	0	0	0		
20	April, 2025	0	0	0		
21	May, 2025	<u>0</u>	<u>0</u>	<u>0</u>		
22	Change in PGDC -- July 1	0	0	0	465,086,925	0.00000
<u>E-FACTOR</u>						
23	Commodity E Factor	(1,881,265)	(2,915,877)	1,034,611	387,281,269	0.00267
24	Demand E Factor	(12,588,335)	(12,259,132)	(329,203)	465,086,925	(0.00071)
25	Change in PGCC (line 3 + line 7 + line 11 + line 23)					0.00265
26	Change in PGDC (line 14 + line 18 + line 22 + line 24)					0.00186

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT - COMMODITY
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2025

		Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/25 Exhibit 1-B Schedule 1	Difference Included in 1/1/25 GCR	Updated for 4/1/25 Exhibit 1-B Schedule 1	Difference Included in 4/1/25 GCR	Updated for 7/1/25 Exhibit 1-B Schedule 1	Difference Included in 7/1/25 GCR
		(1)	(2)	(3=2-1)	(4)	(5=4-2)	(6)	(7=6-4)
		\$	\$	\$	\$	\$	\$	\$
<u>C-FACTOR</u>								
<u>Commodity Cost of Gas</u>								
1	December, 2024	16,830,786	16,830,786	0				
2	January, 2025	21,261,474	20,171,270	(1,090,204)				
3	February	18,829,555	17,801,043	(1,028,512)				
4	March	11,973,968	11,690,607	(283,361)				
5	April	7,002,923	6,994,634	(8,289)				
6	May	2,842,118	2,972,073	129,956				
7	June	979,358	1,054,061	74,703				
8	July	751,952	837,893	85,941				
9	August	717,396	759,177	41,781				
10	September	1,021,236	1,052,637	31,402				
11	Total	82,210,763	80,164,180	(2,046,583)				
12	Projected Sales			298,897,401				
13	Change in PGCC Rate per Therm			(0.00685)				

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT - DEMAND
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2025

		Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/25 Exhibit 1-B Schedule 1	Difference Included in 1/1/25 GCR	Updated for 4/1/25 Exhibit 1-B Schedule 1	Difference Included in 4/1/25 GCR	Updated for 7/1/25 Exhibit 1-B Schedule 1	Difference Included in 7/1/25 GCR
		(1)	(2)	(3=2-1)	(4)	(5=4-2)	(6)	(7=6-4)
		\$	\$	\$	\$	\$	\$	\$
<u>D-FACTOR</u>								
<u>Demand Cost of Gas</u>								
1	December, 2024	9,039,027	9,039,027	0				
2	January, 2025	9,039,027	9,099,437	60,410				
3	February	9,039,027	9,099,437	60,410				
4	March	9,039,027	9,099,437	60,410				
5	April	6,693,741	13,243,365	6,549,624				
6	May	6,597,741	13,147,365	6,549,624				
7	June	6,597,741	13,147,365	6,549,624				
8	July	6,597,741	13,147,365	6,549,624				
9	August	6,597,741	13,147,365	6,549,624				
10	September	<u>6,597,741</u>	<u>13,147,365</u>	<u>6,549,624</u>				
11	Total	75,838,554	115,317,528	39,478,974				
12	Projected Sales			358,392,477				
13	Change in PGDC Rate per Therm			0.11016				

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACTUAL OVER/(UNDER)COLLECTION FOR THE PERIOD
OCTOBER, 2024 THROUGH SEPTEMBER, 2025

Line No.		Commodity			Demand		
		Actual Recoveries	Actual Gas Costs	Over/ (Under)Collection	Actual Recoveries	Actual Gas Costs	Over/ (Under)Collection
		(1)	(2)	(3=1-2)	(4)	(5)	(6=4-5)
		\$	\$	\$	\$	\$	\$
	Actuals through November 2024						
1	October, 2024	2,104,117	3,142,234	(1,038,116)	2,429,293	8,601,272	(6,171,979)
2	November	4,651,881	7,281,089	(2,629,208)	4,593,484	8,900,985	(4,307,502)
3	December			0			0
4	January, 2025			0			0
5	February			0			0
6	March			0			0
7	April			0			0
8	May			0			0
9	June			0			0
10	July			0			0
11	August			0			0
12	September			0			0
13	Total	6,755,998	10,423,323	(3,667,325)	7,022,776	17,502,257	(10,479,481)

Exhibit 1-A
Schedule 1
Sheet 6 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS COST RECOVERED UNDER RATES SS
AND COMPUTATION OF DAILY PURCHASED GAS DEMAND
APPLICATION PERIOD: OCTOBER, 2024 THROUGH SEPTEMBER, 2025

Line No.	Description	Detail (1)	Total (2)
1	Total estimated demand charges for the period		
2	October, 2024 through September, 2025	133,036,663	
3	Estimated Demand Quantity (Therms) 1_ /	81,748,680	
4	Daily purchased gas demand rate (Line 2 / line 3)	<u>\$1.62739</u> per Therm	
5	Daily purchased gas demand (Therms)	655,800	Therms
6	Daily purchased gas demand rate per Therm	<u>\$1.62739</u>	
7	Total rate SS Daily Demand Cost to be		
8	Recovered (Line 5 x Line 6)		<u>\$1,067,242</u>
9	Total Rate SS Daily Demand Cost to be		
10	Recovered (Effective October 1, 2024)		<u>\$750,537</u>
11	Difference (Line 8 minus Line 10)		\$316,705
12	Projected Sales for the Period October 2024 through September 2025		465,086,925
13	Rate Differential	\$	0.00068

1_ / Monthly Demand Billing Determinants x 12

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT PGCC AND PGDC RATES
OCTOBER, 2024 THROUGH SEPTEMBER, 2025

Line No.	Month	Sales Subject To PGCC (1) Therms	PGCC Rate 1_ / (2) \$/Therm	PGCC Revenue (3=1x2) \$	Sales Subject To PGDC (4) Therms	PGDC Rate 1_ / (5) \$/Therm	PGDC Revenue (6=4x5) \$	Purchased Gas Cost Revenue (7=3+6) \$
1	October - 2024	9,296,958	0.24333	2,262,229	11,372,211	0.19955	2,269,325	4,531,554
2	November	25,025,669	0.24333	6,089,496	30,342,434	0.19955	6,054,833	12,144,329
3	December	54,061,241	0.24333	13,154,722	64,979,803	0.19955	12,966,720	26,121,442
4	January - 2025	73,439,109	0.23990	17,617,675	88,365,635	0.25558	22,584,047	40,201,722
5	February	75,152,211	0.23646	17,770,492	90,332,330	0.31160	28,147,554	45,918,046
6	March	62,826,669	0.23646	14,855,994	74,371,404	0.31160	23,174,129	38,030,123
7	April	40,607,061	0.23646	9,601,946	48,190,525	0.31160	15,016,168	24,618,114
8	May	19,722,102	0.23646	4,663,488	23,709,222	0.31160	7,387,794	12,051,282
9	June	9,447,822	0.23646	2,234,032	11,553,034	0.31160	3,599,925	5,833,957
10	July	6,085,192	0.23646	1,438,905	7,481,056	0.31160	2,331,097	3,770,002
11	August	5,625,547	0.23646	1,330,217	6,996,479	0.31160	2,180,103	3,510,320
12	September	<u>5,991,688</u>	0.23646	<u>1,416,795</u>	<u>7,392,792</u>	0.31160	<u>2,303,594</u>	<u>3,720,389</u>
13	Total	387,281,269		92,435,991	465,086,925		128,015,289	220,451,280

1_ / Excludes refunds and experienced over/undercollections

Exhibit 1-A
Schedule 2
Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT STANDBY RATE
OCTOBER, 2024 THROUGH SEPTEMBER, 2025

Line No.	Month	Daily Purchased Gas Demand Quantity (1) Therms	Daily Gas Demand Rate (2) \$/Therm	Daily Purchased Gas Demand Revenue (3=1x2) \$
1	October - 2024	54,650	1.14446	62,545
2	November	54,650	1.14446	62,545
3	December	54,650	1.14446	62,545
4	January - 2025	54,650	1.62739	88,937
5	February	54,650	1.62739	88,937
6	March	54,650	1.62739	88,937
7	April	54,650	1.62739	88,937
8	May	54,650	1.62739	88,937
9	June	54,650	1.62739	88,937
10	July	54,650	1.62739	88,937
11	August	54,650	1.62739	88,937
12	September	<u>54,650</u>	1.62739	<u>88,937</u>
13	Total	655,800		988,066

Exhibit 1-A
Schedule 2
Sheet 3 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT BANKING AND BALANCING RATES
OCTOBER, 2024 THROUGH SEPTEMBER, 2025

Line No.	Month	Lg. Quantity GDS	Rate	Revenue	Sm. Quantity	Rate	Revenue	Total
		Deliveries			GDS			Trans.
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)	Revenue
		Therms	\$/Therm	\$	Therms	\$/Therm	\$	\$
1	October - 2024	0	0.00226	0	0	0.00697	0	0
2	November	0	0.00226	0	0	0.00697	0	0
3	December	0	0.00226	0	0	0.00697	0	0
4	January - 2025	0	0.00226	0	0	0.00697	0	0
5	February	0	0.00226	0	0	0.00697	0	0
6	March	0	0.00226	0	0	0.00697	0	0
7	April	0	0.00226	0	0	0.00697	0	0
8	May	0	0.00226	0	0	0.00697	0	0
9	June	0	0.00226	0	0	0.00697	0	0
10	July	0	0.00226	0	0	0.00697	0	0
11	August	0	0.00226	0	0	0.00697	0	0
12	September	<u>0</u>	0.00226	<u>0</u>	<u>0</u>	0.00697	<u>0</u>	<u>0</u>
13	Total	0		0	0		0	0

Exhibit 1-A
Schedule 2
Sheet 4 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED TOTAL OVER/UNDERCOLLECTION
FOR THE 2024 1307(f) PERIOD
OCTOBER, 2024 THROUGH SEPTEMBER, 2025

Line No.	Month	Commodity Recoveries PGCC Revenue	Total Commodity Cost of Gas 1_ /	Commodity Over/ (Under) collection	Demand Recoveries PGDC Revenue	Total Demand Cost of Gas 1_ /	Demand Over/ (Under) collection	Total Over/ (Under) collection
		(1) \$	(2) \$	(3=1-2) \$	(4) \$	(5) \$	(6=4-5) \$	(7=3+6) \$
1	October - 2024	2,262,229	3,139,250	(877,021)	2,331,870	8,774,168	(6,442,298)	(7,319,319)
2	November	6,089,496	8,886,482	(2,796,986)	6,117,378	8,944,967	(2,827,589)	(5,624,575)
3	December	13,154,722	16,830,786	(3,676,064)	13,029,265	9,039,027	3,990,238	314,174
4	January - 2025	17,617,675	20,171,270	(2,553,595)	22,672,984	9,099,437	13,573,547	11,019,952
5	February	17,770,492	17,801,043	(30,551)	28,236,491	9,099,437	19,137,054	19,106,503
6	March	14,855,994	11,690,607	3,165,387	23,263,066	9,099,437	14,163,629	17,329,016
7	April	9,601,946	6,994,634	2,607,312	15,105,105	13,243,365	1,861,740	4,469,052
8	May	4,663,488	2,972,073	1,691,415	7,476,731	13,147,365	(5,670,634)	(3,979,219)
9	June	2,234,032	1,054,061	1,179,971	3,688,862	13,147,365	(9,458,503)	(8,278,532)
10	July	1,438,905	837,893	601,012	2,420,034	13,147,365	(10,727,331)	(10,126,319)
11	August	1,330,217	759,177	571,040	2,269,040	13,147,365	(10,878,325)	(10,307,285)
12	September	<u>1,416,795</u>	<u>1,052,637</u>	<u>364,158</u>	<u>2,392,531</u>	<u>13,147,365</u>	<u>(10,754,834)</u>	<u>(10,390,676)</u>
13	Total	92,435,991	92,189,912	246,078	129,003,355	133,036,663	(4,033,308)	(3,787,229)

1_ / Refer to Exhibit 1-B, Schedule No. 1.

Columbia Gas of Pennsylvania, Inc.
Capacity Assignment Factor
Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer
Rates Based on Projected Costs For 12 Months Ending September, 2025

\$93,557,689		1. Projected Demand Costs Oct. 2024 through Sept. 2025 (Exh. 1-B, Sch. 1 from Oct. 2024 PGC)
(1,067,242)		1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 6)
0		1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS
12,259,132		1c. Experienced Demand Net Under/(Over) Collection (Exhibit No. 1-E)
<u>\$104,749,579</u>		2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$191.09	per Dth	3. Unit FT Demand Charge Per Dth of TCO/EGTS capacity the marketer would pay TCO and EGTS. (Exhibit 1-A, Schedule 3, Sheet 2)
46,509	MMDth	4. Projected Sales & Choice Requirements for 12 billing periods of October, 2024 through September, 2025
47,071	MMDth	5. Projected Sales & Choice Requirements 12 months ended September 2025, including Unaccounted For @ 1.2%
21,755	MMDth	6. Annual Injections and Withdrawals, Normal Weather
1	Dth	7a. Quantity Delivered to the Customer
1.2%		7b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0121	Dth	7c. Quantity Delivered to the City Gate. (7a)/(1-7b)
\$2.2523	per Dth	8. Unit Demand Charge: (2) / (4)
\$0.0257		9a. Quarterly Purchased Gas Demand Adjustment (Jan. 1, 2025 Filing, Schedule 1, Sheet 2)
\$1.1016		9b. Quarterly Purchased Gas Demand Adjustment (Jan. 1, 2025 Filing, Schedule 1, Sheet 4)
<u>\$3.3796</u>		10. Net Unit Demand Charge (8) + (9a) + (9b)
(\$0.0588)	per Dth	11. OSS and Capacity Release Credit
0.0028	Dth	12. Average Daily FT Delivery: (7c) / 365 days
\$0.5350	per Dth	13. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (12)
\$1.7173	per Dth	14. Annual Demand Charge for other capacity that CPA retains (8) - (13)
0.4678	Dth	15. Quantity Injected and Withdrawn to Deliver 1 Dth to the Customer: (6) / (4)
\$0.0072		14a. Injection Charge @ \$0.0153/Dth
\$0.0064		14b. FSS Shrinkage @ 0.550% for gas at \$2.5009/Dth
\$0.0072		14c. Withdrawal Charge @ \$0.0153/Dth
\$0.0065		14d. SST Commodity Charge @ \$0.0139/Dth
<u>\$0.0249</u>		14e. SST retention @ 2.128% for gas at \$2.5009/Dth
<u>\$0.0522</u>	per Dth	16f. Total Annual Variable Storage Costs
\$0.5350	per Dth	17. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
<u>(\$0.0522)</u>	per Dth	17a. For Demand Cost Paid to Pipelines: = (13)
<u>\$0.4828</u>	per Dth	17b. Less Storage Costs: = (16f)
<u>\$0.04828</u>	per Therm	17c. Net Credit: (17a) + (17b)
		17d. Per Therm: (17c)/10 - Capacity Assignment Factor
<u>\$2.8380</u>	per Dth	18. Purchased Gas Demand Charge Paid By the CHOICE Customer: (10)+(11) - (17c)
<u>\$0.28380</u>	per Therm	19. Per Therm: (18)/10

Columbia Gas of Pennsylvania, Inc. (CPA)
CPA Capacity Assignment (PCA): Assignment of FT Capacity Only
CPA Capacity on TCO and EGTS. Cost of the Capacity Allocated to Marketers.

	TCO FT Capacity	EGTS FT Capacity	Total: TCO and EGTS
1. <u>CPA FT Capacity on TCO and EGTS</u>			
2. CPA Contract: Dth/d	129,716	5,000 1/	
3. <u>Projected Demand Costs</u>			
4. Annual Demand Cost 2/	\$25,384,128	\$356,949	
4a. Monthly Billing Determinants	129,716	5,000	
4b. Annual Demand Charge (4/ 4a)	\$195.69	\$71.39	
4c. Monthly Demand Charge (4b / number of months)	\$16.308	\$5.949	
<u>Allocation Capacity and Costs.</u>			
5. Retained Volume:	1.0000	1.0000	
6. Number of Months	12	12	
7. Capacity Allocation	0.9629 3/	0.0371 4/	
8. Unit Annual Cost of City Gate Capacity: (4c) x (5) x (6) x (7) \$/Dth	\$188.44	\$2.65	<u>\$191.09</u>

Notes:

1/ Non-storage EGTS FT capacity

2/ Projected demand costs for the period 12 months ended September, 2025.

3/ $129,716 / (129,716 + 5,000) = 0.9629$

4/ $5,000 / (129,716 + 5,000) = 0.0371$

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
For the Period October 2024 Through September 2025

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Total Quantity													
2	DTH	1,759,000	4,510,000	7,069,000	8,564,000	7,799,000	5,823,000	2,741,000	1,086,000	365,000	336,000	314,000	424,000	40,790,000
3	Total Demand Costs	8,774,168	8,944,967	9,039,027	9,099,437	9,099,437	9,099,437	13,243,365	13,147,365	13,147,365	13,147,365	13,147,365	13,147,365	133,036,663
4	Total Commodity Costs	<u>3,139,250</u>	<u>8,886,482</u>	<u>16,830,786</u>	<u>20,171,270</u>	<u>17,801,043</u>	<u>11,690,607</u>	<u>6,994,634</u>	<u>2,972,073</u>	<u>1,054,061</u>	<u>837,893</u>	<u>759,177</u>	<u>1,052,637</u>	<u>92,189,912</u>
5	Total Estimated Gas Costs (Line 5 = Line 3 + Line 4)	<u><u>11,913,418</u></u>	<u><u>17,831,449</u></u>	<u><u>25,869,813</u></u>	<u><u>29,270,707</u></u>	<u><u>26,900,480</u></u>	<u><u>20,790,044</u></u>	<u><u>20,237,999</u></u>	<u><u>16,119,438</u></u>	<u><u>14,201,426</u></u>	<u><u>13,985,258</u></u>	<u><u>13,906,542</u></u>	<u><u>14,200,002</u></u>	<u><u>225,226,575</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Demand Costs

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Columbia Gas Transmission	7,848,216	7,848,216	7,848,216	7,848,216	7,848,216	7,848,216	12,302,413	12,302,413	12,302,413	12,302,413	12,302,413	12,302,413	120,903,774
2	Texas Eastern Transmission	290,879	290,879	384,939	405,649	405,649	405,649	306,479	306,479	306,479	306,479	306,479	306,479	4,022,518
3	Eastern Gas Transmission and Storage	254,680	296,325	296,325	296,249	296,249	296,249	254,683	254,683	254,683	254,683	254,683	254,683	3,264,175
4	Tennessee Gas	110,870	110,870	110,870	150,646	150,646	150,646	110,107	110,107	110,107	110,107	110,107	110,107	1,445,190
5	National Fuel Gas	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	935,076
6	Equitrans	216,600	345,754	345,754	345,754	345,754	345,754	216,760	120,760	120,760	120,760	120,760	120,760	2,765,930
7	Less Elective Balancing Svc. Credit	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
8	Total Demand Cost	8,774,168	8,944,967	9,039,027	9,099,437	9,099,437	9,099,437	13,243,365	13,147,365	13,147,365	13,147,365	13,147,365	13,147,365	133,036,663

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Costs

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Term	120,735	1,134,598	3,269,638	3,685,810	3,174,821	1,657,461	201,441	64,305	65,901	71,674	72,538	61,474	13,580,396
2	Spot	4,287,038	449,297	8,423,001	8,477,427	6,796,105	1,129,346	11,248,714	9,288,536	8,644,233	8,234,343	8,826,012	7,610,974	83,415,026
3	Local	30,681	36,483	53,563	58,753	51,478	52,019	49,535	52,996	51,918	56,509	55,625	49,207	598,767
4	Storage	(1,563,204)	6,543,844	4,722,784	7,586,140	7,332,419	8,253,471	(4,785,786)	(6,637,444)	(7,791,741)	(7,486,443)	(8,121,968)	(6,604,698)	(8,552,627)
5	Financial Hedges	264,000	722,260	361,800	363,140	446,220	598,310	280,730	203,680	83,750	(38,190)	(73,030)	(64,320)	3,148,350
6	Total Commodity Cost	3,139,250	8,886,482	16,830,786	20,171,270	17,801,043	11,690,607	6,994,634	2,972,073	1,054,061	837,893	759,177	1,052,637	92,189,912

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Quantities

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	<u>Term</u> Total-DTH	90,000	666,000	1,222,000	1,254,000	1,132,000	688,000	88,000	28,000	28,000	29,000	29,000	28,000	5,282,000
2	<u>Spot</u> Total-DTH	2,779,000	274,000	3,210,000	2,960,000	2,462,000	467,000	4,643,000	3,758,000	3,305,000	3,113,000	3,351,000	3,162,000	33,484,000
3	<u>Local</u> Total-DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
4	<u>Storage</u> Total-DTH	<u>(1,132,000)</u>	<u>3,549,000</u>	<u>2,615,000</u>	<u>4,328,000</u>	<u>4,185,000</u>	<u>4,646,000</u>	<u>(2,011,000)</u>	<u>(2,722,000)</u>	<u>(2,989,000)</u>	<u>(2,828,000)</u>	<u>(3,088,000)</u>	<u>(2,787,000)</u>	<u>1,766,000</u>
5	<u>Total - All Sources</u> Total-DTH	<u>1,759,000</u>	<u>4,510,000</u>	<u>7,069,000</u>	<u>8,564,000</u>	<u>7,799,000</u>	<u>5,823,000</u>	<u>2,741,000</u>	<u>1,086,000</u>	<u>365,000</u>	<u>336,000</u>	<u>314,000</u>	<u>424,000</u>	<u>40,790,000</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gas Transmission Corporation

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Columbia Gas Transmission</u>													
	<u>FTS</u>													
1	Billing Determinant-Dth	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	
2	Less Capacity Release (1)	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	
3	Net Billing Determinant - Dth	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	
4	Demand Rate	10.6350	10.6350	10.6350	10.6350	10.6350	10.6350	21.9800	21.9800	21.9800	21.9800	21.9800	21.9800	
5	Demand Cost	1,379,530	1,379,530	1,379,530	1,379,530	1,379,530	1,379,530	2,851,158	2,851,158	2,851,158	2,851,158	2,851,158	2,851,158	25,384,128
	<u>FSS-Reservation</u>													
6	Billing Determinant-Dth	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	
7	Demand Rate	2.9300	2.9300	2.9300	2.9300	2.9300	2.9300	6.4610	6.4610	6.4610	6.4610	6.4610	6.4610	
8	Demand Cost	1,159,442	1,159,442	1,159,442	1,159,442	1,159,442	1,159,442	2,556,708	2,556,708	2,556,708	2,556,708	2,556,708	2,556,708	22,296,900
	<u>FSS-Capacity</u>													
9	Total-DTH	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	
10	Demand Rate	0.0523	0.0523	0.0523	0.0523	0.0523	0.0523	0.1160	0.1160	0.1160	0.1160	0.1160	0.1160	
11	Demand Cost	1,147,916	1,147,916	1,147,916	1,147,916	1,147,916	1,147,916	2,546,046	2,546,046	2,546,046	2,546,046	2,546,046	2,546,046	22,163,772
	<u>SST</u>													
12	Billing Determinant-Dth	395,714	395,714	395,714	395,714	395,714	395,714	197,857	197,857	197,857	197,857	197,857	197,857	
13	Demand Rate	10.5160	10.5160	10.5160	10.5160	10.5160	10.5160	21.9780	21.9780	21.9780	21.9780	21.9780	21.9780	
14	Demand Cost	4,161,328	4,161,328	4,161,328	4,161,328	4,161,328	4,161,328	4,348,501	4,348,501	4,348,501	4,348,501	4,348,501	4,348,501	51,058,974
15	Total TCO Demand Cost	7,848,216	7,848,216	7,848,216	7,848,216	7,848,216	7,848,216	12,302,413	12,302,413	12,302,413	12,302,413	12,302,413	12,302,413	120,903,774

(1) Columbia has included in the application period a projection for the release of 5,215 Dth of capacity to be released at the applicable maximum rate to a large industrial customer on Columbia's system and not subject to recall.

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Texas Eastern Transmission Corporation

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>FT1-TCO Delmont</u>													
1	Billing Determinant-Dth	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	
2	Demand Rate	8.4640	8.4640	8.4640	8.9270	8.9270	8.9270	8.9270	8.9270	8.9270	8.9270	8.9270	8.9270	
3	Demand Cost	26,086	26,086	26,086	27,513	27,513	27,513	27,513	27,513	27,513	27,513	27,513	27,513	325,875
	<u>FT1-Uniontown</u>													
4	Billing Determinant-Dth	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	
5	Demand Rate	8.4640	8.4640	8.4640	8.9270	8.9270	8.9270	8.9270	8.9270	8.9270	8.9270	8.9270	8.9270	
6	Demand Cost	99,477	99,477	99,477	104,919	104,919	104,919	104,919	104,919	104,919	104,919	104,919	104,919	1,242,702
	<u>CDS - Eagle/Rockwood</u>													
7	Billing Determinant-Dth	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	
8	Demand Rate	23.3488	23.3488	23.3488	24.5741	24.5741	24.5741	24.5741	24.5741	24.5741	24.5741	24.5741	24.5741	
9	Demand Cost	54,683	54,683	54,683	57,553	57,553	57,553	57,553	57,553	57,553	57,553	57,553	57,553	682,026
	<u>CDS - Rockwood</u>													
10	Billing Determinant-Dth	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
11	Demand Rate	19.8258	19.8258	19.8258	20.8733	20.8733	20.8733	20.8733	20.8733	20.8733	20.8733	20.8733	20.8733	
12	Demand Cost	99,129	99,129	99,129	104,367	104,367	104,367	104,367	104,367	104,367	104,367	104,367	104,367	1,236,690
	<u>CDS - Chambersburg</u>													
13	Billing Determinant-Dth	158	158	158	158	158	158	158	158	158	158	158	158	
14	Demand Rate	23.3602	23.3602	23.3602	24.5861	24.5861	24.5861	24.5861	24.5861	24.5861	24.5861	24.5861	24.5861	
15	Demand Cost	3,691	3,691	3,691	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885	46,038
	<u>FT1-TCO @ Eagle Zone 3 Zone 3</u>													
16	Billing Determinant-Dth	0	0	10,000	10,000	10,000	10,000	0	0	0	0	0	0	
17	Demand Rate	0.0000	0.0000	9.4060	9.9170	9.9170	9.9170	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
18	Demand Cost	0	0	94,060	99,170	99,170	99,170	0	0	0	0	0	0	391,570
	<u>FT1-MX</u>													
19	Billing Determinant-Dth	100	100	100	100	100	100	100	100	100	100	100	100	
20	Demand Rate	1.6120	1.6120	1.6120	1.7090	1.7090	1.7090	1.7090	1.7090	1.7090	1.7090	1.7090	1.7090	
21	Demand Cost	161	161	161	171	171	171	171	171	171	171	171	171	2,022
	<u>FT1-M2</u>													
22	Billing Determinant-Dth	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	
23	Demand Rate	6.3770	6.3770	6.3770	6.7260	6.7260	6.7260	6.7260	6.7260	6.7260	6.7260	6.7260	6.7260	
24	Demand Cost	7,652	7,652	7,652	8,071	8,071	8,071	8,071	8,071	8,071	8,071	8,071	8,071	95,595
25	Total TETCO Demand Cost	<u>290,879</u>	<u>290,879</u>	<u>384,939</u>	<u>405,649</u>	<u>405,649</u>	<u>405,649</u>	<u>306,479</u>	<u>306,479</u>	<u>306,479</u>	<u>306,479</u>	<u>306,479</u>	<u>306,479</u>	<u>4,022,518</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Eastern Gas Transmission and Storage

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	<u>Eastern Gas Transmission and Storage</u>													
	<u>GSS - Reservation</u>													
1	Billing Determinant-Dth	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	
2	Demand Rate	2.6749	2.6749	2.6749	2.6720	2.6720	2.6720	2.6720	2.6720	2.6720	2.6720	2.6720	2.6720	
3	Demand Cost	64,198	64,198	64,198	64,128	64,128	64,128	64,128	64,128	64,128	64,128	64,128	64,128	769,746
	<u>GSS - Capacity</u>													
4	Billing Determinant-Dth	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	
5	Demand Rate	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	
6	Demand Cost	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	579,312
	<u>FTNN</u>													
7	Billing Determinant-Dth	0	6,000	6,000	6,000	6,000	6,000	0	0	0	0	0	0	
8	Total-DTH	0.0000	5.9493	5.9493	5.9491	5.9491	5.9491	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
9	Demand Cost	0	35,696	35,696	35,695	35,695	35,695	0	0	0	0	0	0	178,477
	<u>FT</u>													
10	Billing Determinant-Dth	23,903	24,903	24,903	24,903	24,903	24,903	23,916	23,916	23,916	23,916	23,916	23,916	
11	Total-DTH	5.9493	5.9493	5.9493	5.9491	5.9491	5.9491	5.9491	5.9491	5.9491	5.9491	5.9491	5.9491	
12	Demand Cost	142,206	148,155	148,155	148,150	148,150	148,150	142,279	142,279	142,279	142,279	142,279	142,279	1,736,640
13	Total DTI Demand Cost	254,680	296,325	296,325	296,249	296,249	296,249	254,683	254,683	254,683	254,683	254,683	254,683	3,264,175

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Tennessee Gas Pipeline Company

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Tennessee Gas FT-A (Direct) New Castle - 219 Line</u>													
1	Billing Determinant-Dth	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	
2	Demand Rate	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	
3	Demand Cost	76,979	76,979	76,979	76,979	76,979	76,979	76,979	76,979	76,979	76,979	76,979	76,979	923,748
	<u>Tennessee Gas FT-A (Direct) Pitt Teminal - 219 Line</u>													
4	Billing Determinant-Dth	7,600	7,600	7,600	16,900	16,900	16,900	7,600	7,600	7,600	7,600	7,600	7,600	
5	Demand Rate	4.4593	4.4593	4.4593	4.3590	4.3590	4.3590	4.3590	4.3590	4.3590	4.3590	4.3590	4.3590	
6	Demand Cost	33,891	33,891	33,891	73,667	73,667	73,667	33,128	33,128	33,128	33,128	33,128	33,128	521,442
7	Total Tennessee Gas Demand Cost	<u>110,870</u>	<u>110,870</u>	<u>110,870</u>	<u>150,646</u>	<u>150,646</u>	<u>150,646</u>	<u>110,107</u>	<u>110,107</u>	<u>110,107</u>	<u>110,107</u>	<u>110,107</u>	<u>110,107</u>	<u>1,445,190</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
National Fuel Gas Supply

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>National - FT</u>													
1	Billing Determinant-Dth	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	
2	Demand Rate	6.1350	6.1350	6.1350	6.1350	6.1350	6.1350	6.1350	6.1350	6.1350	6.1350	6.1350	6.1350	
3	Demand Cost	26,405	26,405	26,405	26,405	26,405	26,405	26,405	26,405	26,405	26,405	26,405	26,405	316,860
	<u>National - EFT</u>													
4	Billing Determinant-Dth	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
5	Demand Rate	6.9865	6.9865	6.9865	6.9865	6.9865	6.9865	6.9865	6.9865	6.9865	6.9865	6.9865	6.9865	
6	Demand Cost	27,946	27,946	27,946	27,946	27,946	27,946	27,946	27,946	27,946	27,946	27,946	27,946	335,352
	<u>National - ESS Reservation</u>													
7	Billing Determinant-Dth	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	
8	Demand Rate	3.2263	3.2263	3.2263	3.2263	3.2263	3.2263	3.2263	3.2263	3.2263	3.2263	3.2263	3.2263	
9	Demand Cost	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	94,044
	<u>National - ESS Capacity</u>													
10	Billing Determinant-Dth	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	
11	Demand Rate	0.0589	0.0589	0.0589	0.0589	0.0589	0.0589	0.0589	0.0589	0.0589	0.0589	0.0589	0.0589	
12	Demand Cost	15,735	15,735	15,735	15,735	15,735	15,735	15,735	15,735	15,735	15,735	15,735	15,735	188,820
13	Total National Fuel Demand Cost	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	77,923	935,076

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Equitrans

Line No.	Description	2024			2025									Total
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$	June \$	July \$	August \$	September \$	
	<u>Equitrans</u>													
	<u>FTS</u>													
1	Billing Determinant-Dth	27,075	26,708	26,708	26,708	26,708	26,708	27,095	15,095	15,095	15,095	15,095	15,095	2,105,480
2	Demand Rate	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	
3	Demand Cost	216,600	213,664	213,664	213,664	213,664	213,664	216,760	120,760	120,760	120,760	120,760	120,760	
	<u>FTS</u>													
4	Billing Determinant-Dth	0	18,870	18,870	18,870	18,870	18,870	0	0	0	0	0	0	660,450
5	Demand Rate	0.0000	7.0000	7.0000	7.0000	7.0000	7.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
6	Demand Cost	0	132,090	132,090	132,090	132,090	132,090	0	0	0	0	0	0	
7	Total Equitrans Demand Cost	216,600	345,754	345,754	345,754	345,754	345,754	216,760	120,760	120,760	120,760	120,760	120,760	2,765,930

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Term Contracts

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>TERM</u>													
	<u>COLUMBIA TRANSMISSION</u>													
1	Quantity - DTH	0	0	303,000	334,000	301,000	0	0	0	0	0	0	0	938,000
2	Rate-\$/DTH	0.0000	0.0000	2.5015	2.7473	2.6485	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
3	Cost-\$	0	0	757,955	917,598	797,199	0	0	0	0	0	0	0	2,472,752
	<u>TEXAS EASTERN</u>													
4	Quantity - DTH	90,000	666,000	687,000	687,000	621,000	688,000	88,000	28,000	28,000	29,000	29,000	28,000	3,669,000
5	Rate-\$/DTH	1.3415	1.7036	2.4922	2.8574	2.7064	2.4091	2.2891	2.2966	2.3536	2.4715	2.5013	2.1955	
6	Cost-\$	120,735	1,134,598	1,712,141	1,963,034	1,680,674	1,657,461	201,441	64,305	65,901	71,674	72,538	61,474	8,805,976
	<u>TENNESSEE GAS PIPELINE</u>													
7	Quantity - DTH	0	0	232,000	233,000	210,000	0	0	0	0	0	0	0	675,000
8	Rate-\$/DTH	0.0000	0.0000	3.4463	3.4557	3.3188	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
9	Cost-\$	0	0	799,542	805,178	696,948	0	0	0	0	0	0	0	2,301,668
10	Total - DTH	90,000	666,000	1,222,000	1,254,000	1,132,000	688,000	88,000	28,000	28,000	29,000	29,000	28,000	5,282,000
11	Total Term Commodity													
12	Cost-\$	120,735	1,134,598	3,269,638	3,685,810	3,174,821	1,657,461	201,441	64,305	65,901	71,674	72,538	61,474	13,580,396

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Spot and Local Purchases

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>SPOT</u>													
	<u>Base</u>													
1	Quantity - DTH	1,741,000	45,000	3,095,000	2,825,000	2,462,000	467,000	3,379,000	3,237,000	2,820,000	831,000	2,861,000	873,000	24,636,000
2	Rate-\$/DTH	<u>1.6571</u>	<u>1.6111</u>	<u>2.6302</u>	<u>2.8505</u>	<u>2.7604</u>	<u>2.4183</u>	<u>2.4065</u>	<u>2.4674</u>	<u>2.6661</u>	<u>2.7694</u>	<u>2.6617</u>	<u>2.5447</u>	
3	Cost-\$	<u>2,885,011</u>	<u>72,500</u>	<u>8,140,469</u>	<u>8,052,663</u>	<u>6,796,105</u>	<u>1,129,346</u>	<u>8,131,564</u>	<u>7,986,974</u>	<u>7,518,402</u>	<u>2,301,371</u>	<u>7,615,124</u>	<u>2,221,523</u>	62,851,052
	<u>Swing</u>													
4	Quantity - DTH	1,038,000	229,000	115,000	135,000	0	0	1,264,000	521,000	485,000	2,282,000	490,000	2,289,000	8,848,000
5	Rate-\$/DTH	<u>1.3507</u>	<u>1.6454</u>	<u>2.4568</u>	<u>3.1464</u>	<u>0.0000</u>	<u>0.0000</u>	<u>2.4661</u>	<u>2.4982</u>	<u>2.3213</u>	<u>2.5999</u>	<u>2.4712</u>	<u>2.3545</u>	
6	Cost-\$	<u>1,402,027</u>	<u>376,797</u>	<u>282,532</u>	<u>424,764</u>	<u>0</u>	<u>0</u>	<u>3,117,150</u>	<u>1,301,562</u>	<u>1,125,831</u>	<u>5,932,972</u>	<u>1,210,888</u>	<u>5,389,451</u>	20,563,974
7	Total - DTH	2,779,000	274,000	3,210,000	2,960,000	2,462,000	467,000	4,643,000	3,758,000	3,305,000	3,113,000	3,351,000	3,162,000	33,484,000
8	Total Spot													
9	Commodity Cost - \$	<u><u>4,287,038</u></u>	<u><u>449,297</u></u>	<u><u>8,423,001</u></u>	<u><u>8,477,427</u></u>	<u><u>6,796,105</u></u>	<u><u>1,129,346</u></u>	<u><u>11,248,714</u></u>	<u><u>9,288,536</u></u>	<u><u>8,644,233</u></u>	<u><u>8,234,343</u></u>	<u><u>8,826,012</u></u>	<u><u>7,610,974</u></u>	<u><u>83,415,026</u></u>
	<u>Local Direct</u>													
10	Quantity - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
11	Rate-\$/DTH	<u>1.3946</u>	<u>1.7373</u>	<u>2.4347</u>	<u>2.6706</u>	<u>2.5739</u>	<u>2.3645</u>	<u>2.3588</u>	<u>2.4089</u>	<u>2.4723</u>	<u>2.5686</u>	<u>2.5284</u>	<u>2.3432</u>	
12	Cost-\$	<u>30,681</u>	<u>36,483</u>	<u>53,563</u>	<u>58,753</u>	<u>51,478</u>	<u>52,019</u>	<u>49,535</u>	<u>52,996</u>	<u>51,918</u>	<u>56,509</u>	<u>55,625</u>	<u>49,207</u>	598,767
13	Total - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
14	Total Local													
15	Commodity Cost - \$	<u><u>30,681</u></u>	<u><u>36,483</u></u>	<u><u>53,563</u></u>	<u><u>58,753</u></u>	<u><u>51,478</u></u>	<u><u>52,019</u></u>	<u><u>49,535</u></u>	<u><u>52,996</u></u>	<u><u>51,918</u></u>	<u><u>56,509</u></u>	<u><u>55,625</u></u>	<u><u>49,207</u></u>	<u><u>598,767</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs

Storage

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>EASTERN - GSS</u>														
1	Injections - DTH	(179,000)	0	0	0	0	0	(302,000)	(245,000)	(246,000)	(246,000)	(252,000)	(241,000)	(1,711,000)
2	Injection Rate - \$/Dth	1.5353	1.6861	2.6372	2.8853	2.7732	2.4119	2.4200	2.4700	2.6124	2.6430	2.6320	2.4048	
3	Withdrawals - DTH	0	59,000	427,000	546,000	443,000	334,000	0	0	0	0	0	0	1,809,000
4	Withdrawl Rate - \$/Dth	1.8414	1.8414	1.8414	1.8016	1.8017	1.8016	1.9886	2.1365	2.2583	2.3341	2.3864	2.3889	
5	Cost-\$	(274,819)	108,643	786,278	983,674	798,153	601,734	(730,840)	(605,150)	(642,650)	(650,178)	(663,264)	(579,557)	(867,976)
6	Injection Rate \$/Dth	0.0393	0.0393	0.0393	0.0403	0.0403	0.0403	0.0403	0.0403	0.0403	0.0403	0.0403	0.0403	
7	Withdrawl Rate \$/Dth	0.0256	0.0256	0.0256	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	
8	Cost - \$	7,035	1,510	10,931	14,087	11,429	8,617	12,171	9,874	9,914	9,914	10,156	9,712	115,350
<u>EQUITRANS - SS</u>														
9	Injections - DTH	(256,000)	0	0	0	0	0	(294,000)	(108,000)	(236,000)	(236,000)	(234,000)	(236,000)	(1,600,000)
10	Injection Rate - \$/Dth	1.5353	1.6861	2.6372	2.8853	2.7732	2.4119	2.4200	2.4700	2.6124	2.6430	2.6320	2.4048	
11	Withdrawals - DTH	0	402,000	218,000	466,000	57,000	431,000	0	0	0	0	0	0	1,574,000
12	Withdrawl Rate - \$/Dth	1.8414	1.8414	1.8414	1.8016	1.8017	1.8016	1.9886	2.1365	2.2583	2.3341	2.3864	2.3889	
13	Cost-\$	(393,037)	740,243	401,425	839,546	102,697	776,490	(711,480)	(266,760)	(616,526)	(623,748)	(615,888)	(567,533)	(934,571)
14	Inject/With. Rate \$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
15	Cost - \$	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>TCO - FSS</u>														
16	Injections - DTH	(909,000)	0	0	0	0	0	(1,497,000)	(2,685,000)	(2,939,000)	(2,800,000)	(3,059,000)	(2,685,000)	(16,574,000)
17	Injection Rate - \$/Dth	1.5353	1.6861	2.6372	2.8853	2.7732	2.4119	2.4200	2.4700	2.6124	2.6430	2.6320	2.4048	
18	Withdrawals - DTH	0	3,237,000	2,463,000	4,032,000	4,323,000	4,161,000	0	0	0	0	0	0	18,216,000
19	Withdrawl Rate - \$/Dth	1.8414	1.8414	1.8414	1.8016	1.8017	1.8016	1.9886	2.1365	2.2583	2.3341	2.3864	2.3889	
20	Cost-\$	(1,395,588)	5,960,612	4,535,368	7,264,051	7,788,749	7,496,458	(3,622,740)	(6,631,950)	(7,677,844)	(7,400,400)	(8,051,288)	(6,456,888)	(8,191,460)
21	Inject/With. Rate \$/DTH	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333	
22	Cost - \$	13,908	49,526	37,684	61,690	66,142	63,663	49,850	89,411	97,869	93,240	101,865	89,411	814,259
<u>NATIONAL FUEL - ESS</u>														
23	Injections - DTH	0	0	0	0	0	0	0	(21,000)	0	0	0	(46,000)	(67,000)
24	Injection Rate - \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.4200	2.4700	2.6124	2.6430	2.6320	2.4048	
25	Withdrawals - DTH	0	17,000	4,000	8,000	25,000	55,000	9,000	0	0	0	0	0	118,000
26	Withdrawl Rate - \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.9886	2.1365	2.2583	2.3341	2.3864	2.3889	
27	Cost-\$	0	0	0	0	0	0	17,897	(51,870)	0	0	0	(110,621)	(144,594)
28	Inject/With. Rate \$/DTH	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	
29	Cost - \$	0	673	158	317	990	2,178	356	832	0	0	0	1,822	7,326
30	Quantity - DTH	(1,344,000)	3,715,000	3,112,000	5,052,000	4,848,000	4,981,000	(2,084,000)	(3,059,000)	(3,421,000)	(3,282,000)	(3,545,000)	(3,208,000)	1,765,000
31	Total Purchase Cost	(2,063,444)	6,809,498	5,723,071	9,087,271	8,689,599	8,874,682	(5,047,163)	(7,555,730)	(8,937,020)	(8,674,326)	(9,330,440)	(7,714,599)	(9,994,007)
32	Total Inject/With. Cost	20,943	51,709	48,773	76,094	78,561	74,458	62,377	100,117	107,783	103,154	112,021	100,945	929,609

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Storage Transportation Charges

Line No.	Description	2024			2025									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>TCO - SST</u>													
1	Injections - DTH	(909,000)	0	0	0	0	0	(1,497,000)	(2,685,000)	(2,939,000)	(2,800,000)	(3,059,000)	(2,685,000)	(16,574,000)
2	Withdrawals - DTH	0	3,237,000	2,463,000	4,032,000	4,323,000	4,161,000	0	0	0	0	0	0	18,216,000
3	Trans. Chrg. \$/Dth	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	
4	Cost-\$	12,635	44,994	34,236	56,045	60,090	57,838	27,844	49,941	54,665	52,080	56,897	49,941	557,206
	<u>EASTERN - GSS</u>													
5	Injections - DTH	(179,000)	0	0	0	0	0	(302,000)	(245,000)	(246,000)	(246,000)	(252,000)	(241,000)	(1,711,000)
6	Withdrawals - DTH	0	59,000	427,000	546,000	443,000	334,000	0	0	0	0	0	0	1,809,000
7	Trans. Chrg. \$/Dth	0.0139	0.0112	0.0112	0.0110	0.0110	0.0110	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	
8	Cost-\$	2,488	661	4,782	6,006	4,873	3,674	5,617	4,557	4,576	4,576	4,687	4,483	50,980
	<u>EQUITRANS - SS</u>													
9	Injections - DTH	(256,000)	0	0	0	0	0	(294,000)	(108,000)	(236,000)	(236,000)	(234,000)	(236,000)	(1,600,000)
10	Withdrawals - DTH	0	402,000	218,000	466,000	57,000	431,000	0	0	0	0	0	0	1,574,000
11	Trans. Chrg. \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>NATIONAL FUEL</u>													
13	Injections - DTH	0	0	0	0	0	0	0	(21,000)	0	0	0	(46,000)	(67,000)
14	Withdrawals - DTH	0	17,000	4,000	8,000	25,000	55,000	9,000	0	0	0	0	0	118,000
15	Trans. Chrg. \$/Dth	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258	
16	Cost-\$	0	439	103	206	645	1,419	232	542	0	0	0	1,187	4,773
17	Total Storage - DTH	(1,344,000)	3,715,000	3,112,000	5,052,000	4,848,000	4,981,000	(2,084,000)	(3,059,000)	(3,421,000)	(3,282,000)	(3,545,000)	(3,208,000)	1,765,000
18	Total EUB - DTH	212,000	(166,000)	(497,000)	(724,000)	(663,000)	(335,000)	73,000	337,000	432,000	454,000	457,000	421,000	1,000
19	Total DTH	(1,132,000)	3,549,000	2,615,000	4,328,000	4,185,000	4,646,000	(2,011,000)	(2,722,000)	(2,989,000)	(2,828,000)	(3,088,000)	(2,787,000)	1,766,000
20	Total Purchase Cost	(2,063,444)	6,809,498	5,723,071	9,087,271	8,689,599	8,874,682	(5,047,163)	(7,555,730)	(8,937,020)	(8,674,326)	(9,330,440)	(7,714,599)	(10,138,601)
21	Total Choice Bank Cost	464,174	(363,457)	(1,088,182)	(1,639,482)	(1,501,349)	(758,600)	165,307	763,129	978,255	1,028,073	1,034,867	953,345	36,080
22	Total Inject/With. Cost	20,943	51,709	48,773	76,094	78,561	74,458	62,377	100,117	107,783	103,154	112,021	100,945	936,935
23	Total Transp. Charge	15,123	46,094	39,121	62,257	65,608	62,931	33,693	55,040	59,241	56,656	61,584	55,611	612,959
24	Total Storage Cost	(1,563,204)	6,543,844	4,722,784	7,586,140	7,332,419	8,253,471	(4,785,786)	(6,637,444)	(7,791,741)	(7,486,443)	(8,121,968)	(6,604,698)	(8,552,627)

Exhibit 1-E
Schedule 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF EXPERIENCED NET OVER (UNDER) COLLECTION
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Total</u> <u>Demand</u> <u>\$</u>	<u>Total</u> <u>Commodity</u> <u>\$</u>	<u>Total</u> <u>Amount</u> <u>\$</u>
1	Remaining Balance - Over (Under) Collection from 2023 - 1307(f)			
2	(See Schedule 2a and 2b)	(721,771)	(911,087)	(1,632,858)
3	Unified Credit for Off-system Sales and Capacity Release for the period			
4	October, 2023 through September, 2024 (See Schedule 3 herein)	1,314,748	0	1,314,748
5	Over (Under) Collection for the period October, 2023 through			
6	September 2024 (See Schedule 4 herein)	(12,740,444)	(1,672,243)	(14,412,687)
7	Interest on Over (Under) Collection for the period October, 2023 through			
8	September, 2024 (See Schedule 4 herein)	(667,889)	(332,547)	(1,000,436)
9	Penalty Credits/Supplier Refunds Received October, 2023 through			
10	September, 2024 (See Schedule 5 herein)	556,224	0	556,224
11	TOTAL EXPERIENCED NET OVER (UNDER) COLLECTION	<u>(12,259,132)</u>	<u>(2,915,877)</u>	<u>(15,175,009)</u>

Exhibit 1-E
Schedule 2a
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF COMMODITY COST OF GAS
FROM 2023 - 1307(f)
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

COMMODITY

Line No.	Month	Sales Subject to Commodity E-Factor Therm	Rate \$/ Therm	Amount Recovered \$	Net Commodity Over (Under) Collection \$
1	True-up of Net Commodity Costs Included in 2023 1307(f):				956,242
2	Beginning Balance Adjustment				132,885 2_ /
3	October, 2023	5,023,081	(0.01500)	(75,346)	
4		4,914,253	0.03505	172,245	
5	November	24,563,664	(0.01500)	(368,455)	
6		21,821	0.03505	765	
7	December	51,034,026	(0.01500)	(765,510)	
8	January, 2024 1_ /	36,132,519	(0.00237)	(85,634)	
9		29,716,827	(0.01500)	(445,752)	
10	February	61,804,493	(0.00237)	(146,477)	
11		(68,860)	(0.01500)	1,033	
12	March	45,402,427	(0.00237)	(107,604)	
13	April	35,083,288	(0.00237)	(83,147)	
14	May	14,461,832	(0.00237)	(34,275)	
15	June	8,077,196	(0.00237)	(19,143)	
16	July	6,080,532	(0.00237)	(14,411)	
17	August	5,591,689	(0.00237)	(13,252)	
18	September	6,435,196	(0.00237)	(15,251)	
19	Amount Collected/(Passed Back) during 2023 1307(f) Period				<u>(2,000,214)</u>
20	Remaining Balance to be Collected in the 2024 1307(f)				<u><u>(911,087)</u></u>

1_ / Rate in effect January 1, 2024.

2_ / Represents a commodity interest adjustment for the period of February 2023 to September 2023 increasing the interest rate from 7.50% to the prime rate as of January 31, 2024 of 8.50%. Please refer to Exh. 1-E, Schedule 2a, Sheet 2 for a detailed calculation for this adjustment.

Exhibit 1-E
Schedule 2a
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
FEBRUARY, 2023 THROUGH SEPTEMBER, 2023

Line No.	Month	Total Commodity Purchase Gas Cost Recovery (1)	Total Cost of Fuel (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest (6=3x4x5)	Rate (7)	Over (Under) Collection Interest (8=3x4x7)	Interest Difference (9=8-6)
1	February, 2023	35,495,777	28,201,626	7,294,150	14 / 12	7.50%	638,238	8.50%	723,337	85,099
2	March	24,737,786	33,018,384	(8,280,598)	13 / 12	7.50%	(672,799)	8.50%	(762,505)	(89,706)
3	April	15,025,189	3,917,019	11,108,170	12 / 12	7.50%	833,113	8.50%	944,194	111,081
4	May	7,758,943	3,320,253	4,438,690	11 / 12	7.50%	305,160	8.50%	345,848	40,688
5	June	3,584,470	4,032,397	(447,927)	10 / 12	7.50%	(27,995)	8.50%	(31,728)	(3,733)
6	July	2,668,273	2,073,429	594,844	9 / 12	7.50%	33,460	8.50%	37,921	4,461
7	August	2,381,179	979,367	1,401,812	8 / 12	7.50%	70,091	8.50%	79,436	9,345
8	September	<u>2,564,341</u>	<u>6,738,519</u>	<u>(4,174,177)</u>	7 / 12	7.50%	<u>(182,620)</u>	8.50%	<u>(206,970)</u>	<u>(24,350)</u>
9	TOTAL	<u><u>94,215,958</u></u>	<u><u>82,280,995</u></u>	<u><u>11,934,964</u></u>			<u><u>996,648</u></u>		<u><u>1,129,533</u></u>	<u><u>132,885</u></u>

Exhibit 1-E
Schedule 2b
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF DEMAND COST OF GAS
FROM 2023 - 1307(f)
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

<u>DEMAND</u>					
Line No.	Month	Sales Subject to Demand E-Factor Therm	Rate \$/ Therm	Amount \$	Net Demand Over (Under) Collection \$
1	True-up of Net Demand Costs Included in 2023 1307(f):				(4,573,405)
2	Beginning Balance Adjustment				(45,680) 2_ /
3	Beginning Balance Adjustment				712 3_ /
4	Beginning Balance Adjustment				4,969 3_ /
5	October, 2023	6,126,472	0.01026	62,858	
6		6,033,697	(0.00419)	(25,281)	
7	November	29,955,713	0.01026	307,345	
8		32,104	(0.00419)	(135)	
9	December	61,422,103	0.01026	630,191	
10	January, 2024 1_ /	43,580,472	0.00959	417,937	
11		36,081,231	0.01026	370,193	
12	February	74,743,883	0.00959	716,794	
13	March	54,954,492	0.00959	527,014	
14	April	42,138,326	0.00959	404,107	
15	May	17,654,163	0.00959	169,303	
16	June	10,067,258	0.00959	96,545	
17	July	7,495,784	0.00959	71,885	
18	August	6,969,103	0.00959	66,834	
19	September	7,929,440	0.00959	76,043	
20	Amount Collected/(Passed Back) during 2023 1307(f) Period				<u>3,891,633</u>
21	Remaining Balance to be Collected in the 2024 1307(f)				<u><u>(721,771)</u></u>

1_ / Rate in effect January 1, 2024.

2_ / Represents a commodity interest adjustment for the period of February 2023 to September 2023 increasing the interest rate from 7.50% to the prime rate as of January 31, 2024 of 8.50%. Please refer to Exh. 1-E, Schedule 2b, Sheet 2 for a detailed calculation for this adjustment.

3_ / Audit correction relating to the Company's 2021-2023 Purchased Gas Cost Audit.

Exhibit 1-E
Schedule 2b
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
FEBRUARY, 2023 THROUGH SEPTEMBER, 2023

Line No.	Month	Total Purchased Gas Cost Recovery (1)	Total Cost of Fuel (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest (6=3x4x5)	Rate (7)	Over (Under) Collection Interest (8=3x4x7)	Interest Difference (9=8-6)
1	February, 2023	12,909,625	8,290,146	4,619,479	14 / 12	7.50%	404,204	8.50%	458,098	53,894
2	March	10,505,916	8,291,602	2,214,313	13 / 12	7.50%	179,913	8.50%	203,901	23,988
3	April	7,816,358	6,056,320	1,760,038	12 / 12	7.50%	132,003	8.50%	149,603	17,600
4	May	4,376,955	6,417,842	(2,040,887)	11 / 12	7.50%	(140,311)	8.50%	(159,019)	(18,708)
5	June	2,098,066	6,224,368	(4,126,302)	10 / 12	7.50%	(257,894)	8.50%	(292,280)	(34,386)
6	July	1,741,356	6,194,108	(4,452,752)	9 / 12	7.50%	(250,467)	8.50%	(283,863)	(33,396)
7	August	1,761,320	6,191,128	(4,429,808)	8 / 12	7.50%	(221,490)	8.50%	(251,022)	(29,532)
8	September	<u>1,882,048</u>	<u>6,191,870</u>	<u>(4,309,822)</u>	7 / 12	7.50%	<u>(188,555)</u>	8.50%	<u>(213,695)</u>	<u>(25,140)</u>
9	TOTAL	<u><u>43,091,644</u></u>	<u><u>53,857,383</u></u>	<u><u>(10,765,740)</u></u>			<u><u>(342,597)</u></u>		<u><u>(388,277)</u></u>	<u><u>(45,680)</u></u>

Exhibit 1-E
Schedule 3

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM SALES CREDIT
FROM 2023 - 1307(f)
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

DEMAND

Line No.	Month	Sales Subject to Off-System Sales Credit Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	October, 2023	6,126,472	(0.00454)	(27,814)	
2		6,033,697	(0.00352)	(21,239)	
3	November	29,955,713	(0.00454)	(135,999)	
4		32,104	(0.00352)	(113)	
5	December	61,422,103	(0.00454)	(278,856)	
6	January, 2024	79,661,703	(0.00454)	(361,664)	
7	February	74,743,883	(0.00454)	(339,337)	
8	March	54,954,492	(0.00454)	(249,493)	
9	April	42,138,326	(0.00454)	(191,308)	
10	May	17,654,163	(0.00454)	(80,150)	
11	June	10,067,258	(0.00454)	(45,705)	
12	July	7,495,784	(0.00454)	(34,031)	
13	August	6,969,103	(0.00454)	(31,640)	
14	September	7,929,440	(0.00454)	(36,000)	
15	Amount Passed Back in the 2023 1307(f)				<u>(1,833,349)</u>
16	Current Estimate Unified Sharing Mechanism - \$3,148,097				3,148,097
17	Amount to be Passed Back in the 2024 1307(f)				<u><u>1,314,748</u></u>

Exhibit 1-E
Schedule 4
Sheet 1a of 6
Commodity

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Month	Total Commodity Sales Revenue (1) \$	Rate Schedule NSS Gas Cost Recovery (2) \$	Total Commodity Purchase Gas Cost Recovery (3 = 1 + 2) \$	Total Commodity Cost of Fuel (4) \$	Total Commodity Over/(Under) Collection (5 = 3 - 4) \$	Number of Months (6)	Rate (7)	Commodity Over/(Under) Collection Interest (8 = 5 x 6 x 7)	Total Commodity Over/(Under) Collection (9 = 5 + 8)
	Reference:	Sch. 4, Pg. 2	Sch. 4, Pg. 3							
	<i>Actuals through September 2024</i>									
1	October, 2023	3,308,469	3,959	3,312,428	3,451,853	(139,425)	18 / 12	8.50%	(17,777)	(157,202)
2	November	6,624,551	16,508	6,641,060	10,445,283	(3,804,223)	17 / 12	8.50%	(458,092)	(4,262,315)
3	December	13,748,797	16,132	13,764,928	12,032,316	1,732,612	16 / 12	8.50%	196,363	1,928,975
4	January, 2024	15,973,630	18,797	15,992,426	21,592,044	(5,599,617)	15 / 12	8.50%	(594,959)	(6,194,576)
5	February	13,608,864	18,337	13,627,201	13,136,148	491,053	14 / 12	8.50%	48,696	539,749
6	March	10,012,143	7,642	10,019,785	9,541,228	478,557	13 / 12	8.50%	44,067	522,624
7	April	7,676,238	7,775	7,684,013	3,754,206	3,929,806	12 / 12	8.50%	334,034	4,263,840
8	May	3,112,939	5,810	3,118,749	1,899,400	1,219,350	11 / 12	8.50%	95,008	1,314,358
9	June	1,738,186	2,364	1,740,549	803,026	937,523	10 / 12	8.50%	66,408	1,003,931
10	July	1,358,153	4,023	1,362,176	1,103,207	258,969	9 / 12	8.50%	16,509	275,478
11	August	1,304,540	3,192	1,307,732	1,936,265	(628,533)	8 / 12	8.50%	(35,617)	(664,150)
12	September	1,497,283	3,202	1,500,485	2,048,799	(548,314)	7 / 12	8.50%	(27,187)	(575,501)
13	TOTAL	<u>79,963,793</u>	<u>107,740</u>	<u>80,071,533</u>	<u>81,743,776</u>	<u>(1,672,243)</u>			<u>(332,547)</u>	<u>(2,004,790)</u>

Exhibit 1-E
Schedule 4
Sheet 1b of 6
Demand

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Month	Total Demand Sales Revenue (1) \$	Total Banking and Balancing Revenue (2) \$	Total Standby Demand Revenue (3) \$	NSS Capacity Release Revenue (4) \$	Demand Purchased Gas Cost Recovery (5 = 1+2+3+4) \$	Demand Cost of Fuel (6) \$	Total Demand Over/(Under) Collection (7 = 5 - 6) \$	Number of Months (8)	Rate (9)	Demand Over/(Under) Collection Interest (10 = 7 x 8 x 9)	Total Demand Over/(Under) Collection (11 = 7 + 10)
	Reference:	Sch. 4, Pg. 4	Sch. 4, Pg. 6	Sch. 4, Pg. 5	Sch. 4, Pg. 6							
	<i>Actuals through September 2024</i>											
1	October, 2023	2,524,237	63	57,768	26	2,582,094	8,272,949	(5,690,855)	18 / 12	8.50%	(725,584)	(6,416,439)
2	November	5,513,324	178	59,741	611	5,573,854	8,467,709	(2,893,855)	17 / 12	8.50%	(348,468)	(3,242,323)
3	December	11,291,123	173	78,846	788	11,370,930	8,630,796	2,740,134	16 / 12	8.50%	310,548	3,050,682
4	January, 2024	14,593,656	195	78,846	865	14,673,561	8,630,569	6,042,993	15 / 12	8.50%	642,068	6,685,061
5	February	13,653,427	216	60,654	954	13,715,250	8,626,503	5,088,747	14 / 12	8.50%	504,634	5,593,381
6	March	10,039,986	148	60,654	(99)	10,100,688	8,624,384	1,476,305	13 / 12	8.50%	135,943	1,612,248
7	April	7,942,217	126	60,654	52	8,003,049	6,532,644	1,470,406	12 / 12	8.50%	124,984	1,595,390
8	May	3,520,321	95	60,705	39	3,581,160	6,406,726	(2,825,566)	11 / 12	8.50%	(220,159)	(3,045,725)
9	June	2,007,574	34	60,705	14	2,068,327	6,409,644	(4,341,317)	10 / 12	8.50%	(307,510)	(4,648,827)
10	July	1,638,376	50	60,506	20	1,698,953	6,405,913	(4,706,960)	9 / 12	8.50%	(300,069)	(5,007,029)
11	August	1,677,127	52	60,912	21	1,738,112	6,403,107	(4,664,995)	8 / 12	8.50%	(264,350)	(4,929,345)
12	September	<u>1,910,136</u>	<u>52</u>	<u>60,912</u>	<u>58</u>	<u>1,971,158</u>	<u>6,406,638</u>	<u>(4,435,480)</u>	7 / 12	8.50%	<u>(219,926)</u>	<u>(4,655,406)</u>
13	TOTAL	<u><u>76,311,505</u></u>	<u><u>1,382</u></u>	<u><u>760,901</u></u>	<u><u>3,349</u></u>	<u><u>77,077,137</u></u>	<u><u>89,817,581</u></u>	<u><u>(12,740,444)</u></u>			<u><u>(667,889)</u></u>	<u><u>(13,408,333)</u></u>

Exhibit 1-E
Schedule 4
Sheet 2a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS	COMMODITY COST OF GAS	TOTAL COMMODITY COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	October, 2023 Est. Old	4,963,164	0.39968	1,983,677
2	October, 2023 Est. New	5,023,081	0.26939	1,353,168
3	September, 2023 Est.	(6,475,715)	0.39968	(2,588,214)
4	September, 2023 Act.	6,426,804	0.39968	2,568,665
5	September Act. Prior Period Adjustments	0	-	(8,828)
6	Total	9,937,334		3,308,469
7	November, 2023 Est. New	24,541,580	0.26939	6,611,256
8	October, 2023 Est. Old	(4,963,164)	0.39968	(1,983,677)
9	October, 2023 Est. New	(5,023,081)	0.26939	(1,353,168)
10	October, 2023 Act. Old	4,984,985	0.39968	1,992,399
11	October, 2023 Act. New	5,045,166	0.26939	1,359,117
12	October Act. Prior Period Adjustments	0	-	(1,375)
13	Total	24,585,485		6,624,551
14	December, 2023 Est.	51,103,716	0.26939	13,766,830
15	November, 2023 Est.	(24,541,580)	0.26939	(6,611,256)
16	November, 2023 Act.	24,471,890	0.26939	6,592,482
17	November Act. Prior Period Adjustments	0	-	740
18	Total	51,034,026		13,748,797
19	January, 2024 Est. Old	29,802,734	0.26939	8,028,559
20	January, 2024 Est. New	36,132,519	0.22053	7,968,304
21	December, 2023 Est.	(51,103,716)	0.26939	(13,766,830)
22	December, 2023 Act.	51,017,809	0.26939	13,743,688
23	December Act. Prior Period Adjustments	0	-	(91)
24	Total	65,849,346		15,973,630
25	February, 2024 Est. New	61,887,979	0.22053	13,648,156
26	January, 2024 Est. Old	(29,802,734)	0.26939	(8,028,559)
27	January, 2024 Est. New	(36,132,519)	0.22053	(7,968,304)
28	January, 2024 Act. Old	29,733,874	0.26939	8,010,008
29	January, 2024 Act. New	36,049,033	0.22053	7,949,893
30	January Act. Prior Period Adjustments	0	-	(2,331)
31	Total	61,735,633		13,608,864
32	March, 2024 Est.	45,628,932	0.22053	10,062,548
33	February, 2024 Est.	(61,887,979)	0.22053	(13,648,156)
34	February, 2024 Act.	61,661,474	0.22053	13,598,205
35	February Act. Prior Period Adjustments	0	-	(454)
36	Total	45,402,427		10,012,143

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS	COMMODITY COST OF GAS	TOTAL COMMODITY COST RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	April, 2024 Est. Old	23,418,212	0.22053	5,164,418
2	April, 2024 Est. New	11,850,180	0.21514	2,549,448
3	March, 2024 Est.	(45,628,932)	0.22053	(10,062,548)
4	March, 2024 Act.	45,443,828	0.22053	10,021,727
5	March Act. Prior Period Adjustments	0	-	3,193
6	Total	35,083,288		7,676,238
7	May, 2024 Est.	14,545,328	0.21514	3,129,282
8	April, 2024 Est. Old	(23,418,212)	0.22053	(5,164,418)
9	April, 2024 Est. New	(11,850,180)	0.21514	(2,549,448)
10	April, 2024 Act. Old	23,362,771	0.22053	5,152,192
11	April, 2024 Act. New	11,822,125	0.21514	2,543,412
12	April Act. Prior Period Adjustments	0	-	1,920
13	Total	14,461,832		3,112,939
14	June, 2024 Est.	8,164,521	0.21514	1,756,515
15	May, 2024 Est.	(14,545,328)	0.21514	(3,129,282)
16	May, 2024 Act.	14,458,003	0.21514	3,110,495
17	May Act. Prior Period Adjustments	0	-	458
18	Total	8,077,196		1,738,186
19	July, 2024 Est. Old	3,284,826	0.21514	706,698
20	July, 2024 Est. New	2,855,036	0.23307	665,423
21	June, 2024 Est.	(8,164,521)	0.21514	(1,756,515)
22	June, 2024 Act.	8,105,191	0.21514	1,743,751
23	June Act. Prior Period Adjustments	0	-	(1,204)
24	Total	6,080,532		1,358,153
25	August, 2024 Est.	5,595,953	0.23307	1,304,249
26	July, 2024 Est. Old	(3,284,826)	0.21514	(706,698)
27	July, 2024 Est. New	(2,855,036)	0.23307	(665,423)
28	July, 2024 Act. Old	3,282,545	0.21514	706,207
29	July, 2024 Act. New	2,853,053	0.23307	664,961
30	July Act. Prior Period Adjustments	0	-	1,244
31	Total	5,591,689		1,304,540
32	September, 2024 Est.	6,461,599	0.23307	1,506,005
33	August, 2024 Est.	(5,595,953)	0.23307	(1,304,249)
34	August, 2024 Act.	5,569,550	0.23307	1,298,095
35	August Act. Prior Period Adjustments		-	(2,568)
36	Total	6,435,196		1,497,283
37	TOTAL	334,273,984		79,963,793

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Sheet 3 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	MONTH	RATE SCHEDULE NSS VOLUMES (1) THERM	RATE (2) \$/THERM	NSS GAS COST RECOVERY (3=1*2) \$
1	October, 2023 Est.	30,000	0.14096	4,229
2	September, 2023 Act.	20,860	0.12614	2,631
3	September, 2023 Est.	<u>(23,000)</u>	0.12614	<u>(2,901)</u>
4		27,860		3,959
5	November, 2023 Est.	71,000	0.21675	15,389
6	October, 2023 Act.	37,940	0.14096	5,348
7	October, 2023 Est.	<u>(30,000)</u>	0.14096	<u>(4,229)</u>
8		78,940		16,508
9	December, 2023 Est.	90,000	0.21161	19,045
10	November, 2023 Act.	57,560	0.21675	12,476
11	November, 2023 Est.	<u>(71,000)</u>	0.21675	<u>(15,389)</u>
12		76,560		16,132
13	January, 2024 Est.	98,000	0.21700	21,266
14	December, 2023 Act.	78,330	0.21161	16,575
15	December, 2023 Est.	<u>(90,000)</u>	0.21161	<u>(19,045)</u>
16		86,330		18,797
17	February, 2024 Est.	104,000	0.19426	20,203
18	January, 2024 Act.	89,400	0.21700	19,400
19	January, 2024 Est.	<u>(98,000)</u>	0.21700	<u>(21,266)</u>
20		95,400		18,337
21	March, 2024 Est.	83,000	0.13334	11,067
22	February, 2024 Act.	86,370	0.19426	16,778
23	February, 2024 Est.	<u>(104,000)</u>	0.19426	<u>(20,203)</u>
24		65,370		7,642
25	April, 2024 Est.	67,000	0.13782	9,234
26	March, 2024 Act.	72,060	0.13334	9,608
27	March, 2024 Est.	<u>(83,000)</u>	0.13334	<u>(11,067)</u>
28		56,060		7,775
29	May, 2024 Est.	45,000	0.13863	6,238
30	April, 2024 Act.	63,890	0.13782	8,805
31	April, 2024 Est.	<u>(67,000)</u>	0.13782	<u>(9,234)</u>
32		41,890		5,810
33	June, 2024 Est.	24,000	0.14915	3,580
34	May, 2024 Act.	36,230	0.13863	5,023
35	May, 2024 Est.	<u>(45,000)</u>	0.13863	<u>(6,238)</u>
36		15,230		2,364
37	July, 2024 Est.	22,000	0.18156	3,994
38	June, 2024 Act.	24,190	0.14915	3,608
39	June, 2024 Est.	<u>(24,000)</u>	0.14915	<u>(3,580)</u>
40		22,190		4,023
41	August, 2024 Est.	23,000	0.13963	3,211
42	July, 2024 Act.	21,890	0.18156	3,974
43	July, 2024 Est.	<u>(22,000)</u>	0.18156	<u>(3,994)</u>
44		22,890		3,192
45	September, 2024 Est.	23,000	0.13881	3,193
46	August, 2024 Act.	23,070	0.13963	3,221
47	August, 2024 Est.	<u>(23,000)</u>	0.13963	<u>(3,211)</u>
48		23,070		3,202
49	TOTAL	<u>611,790</u>		<u>107,740</u>

Exhibit 1-E
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Sheet 4a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS (1) THERM	COST OF GAS (2) \$/THERM	DEMAND COST RECOVERY (3 = 1 x 2) \$
1	October, 2023 Est. Old	4,963,164	0.23621	1,172,349
2	October, 2023 Est. New	5,023,081	0.18843	946,499
3	October Choice - Est. Old	1,004,702	0.20935	210,334
4	October Choice - Est. New	984,807	0.15976	157,333
5	October Est. Priority One Transportation Old	117,169	0.23621	27,676
6	October Est. Priority One Transportation New	118,584	0.18843	22,345
7	September, 2023 Est.	(6,475,715)	0.23621	(1,529,629)
8	September 2023 Act.	6,426,804	0.23621	1,518,075
9	September Choice - Est.	(1,290,072)	0.20935	(270,077)
10	September Choice - Act.	1,296,516	0.20935	271,426
11	September Est. Priority One Transportation	(179,361)	0.23621	(42,367)
12	September Act. Priority One Transportation	170,490	0.23621	40,271
13	Total	12,160,169		2,524,237
14	November, 2023 Est. New	24,541,580	0.18843	4,624,370
15	November Choice - Est. New	4,831,434	0.15976	771,870
16	November Est. Priority One Transportation New	550,379	0.18843	103,708
17	October Est. Old	(4,963,164)	0.23621	(1,172,349)
18	October Est. New	(5,023,081)	0.18843	(946,499)
19	October Act. Old	4,984,985	0.23621	1,177,503
20	October Act. New	5,045,166	0.18843	950,661
21	October Choice - Est. Old	(1,004,702)	0.20935	(210,334)
22	October Choice - Est. New	(984,807)	0.15976	(157,333)
23	October Choice - Act. Old	1,010,107	0.20935	211,466
24	October Choice - Act. New	990,104	0.15976	158,179
25	October Est. Priority One Transportation Old	(117,169)	0.23621	(27,676)
26	October Est. Priority One Transportation New	(118,584)	0.18843	(22,345)
27	October Act. Priority One Transportation Old	122,048	0.23621	28,829
28	October Act. Priority One Transportation New	123,522	0.18843	23,275
29	Total	29,987,817		5,513,324
30	December, 2023 Est.	51,103,716	0.18843	9,629,473
31	December Choice - Est.	9,843,144	0.15976	1,572,541
32	December Est. Priority One Transportation	620,454	0.18843	116,912
33	November Est.	(24,541,580)	0.18843	(4,624,370)
34	November Act.	24,471,890	0.18843	4,611,238
35	November Choice - Est.	(4,831,434)	0.15976	(771,870)
36	November Choice - Act.	4,846,822	0.15976	774,328
37	November Est. Priority One Transportation	(550,379)	0.18843	(103,708)
38	November Act. Priority One Transportation	459,470	0.18843	86,578
39	Total	61,422,103		11,291,123
40	January, 2024 Est. Old	29,802,734	0.18843	5,615,729
41	January, 2024 Est. New	36,132,519	0.18738	6,770,511
42	January Choice - Est. Old	5,774,944	0.15976	922,605
43	January Choice - Est. New	6,945,197	0.15785	1,096,299
44	January Est. Priority One Transportation Old	414,682	0.18843	78,139
45	January Est. Priority One Transportation New	502,757	0.18738	94,207
46	December 2023 Est.	(51,103,716)	0.18843	(9,629,473)
47	December 2023 Act.	51,017,809	0.18843	9,613,286
48	December Choice - Est.	(9,843,144)	0.15976	(1,572,541)
49	December Choice - Act.	9,863,385	0.15976	1,575,774
50	December Est. Priority One Transportation	(620,454)	0.18843	(116,912)
51	December Act. Priority One Transportation	774,990	0.18843	146,031
52	Total	79,661,703		14,593,656

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS (1) THERM	COST OF GAS (2) \$/THERM	DEMAND COST RECOVERY (3 = 1 x 2) \$
1	February, 2024 Est. New	61,887,979	0.18738	11,596,570
2	February Choice - Est. New	11,905,760	0.15785	1,879,324
3	February Est. Priority One Transportation New	931,944	0.18738	174,628
4	January Est. Old	(29,802,734)	0.18843	(5,615,729)
5	January Est. New	(36,132,519)	0.18738	(6,770,511)
6	January Act. Old	29,733,874	0.18843	5,602,754
7	January Act. New	36,049,033	0.18738	6,754,868
8	January Choice - Est. Old	(5,774,944)	0.15976	(922,605)
9	January Choice - Est. New	(6,945,197)	0.15785	(1,096,299)
10	January Choice - Act. Old	5,782,941	0.15976	923,883
11	January Choice - Act. New	6,954,815	0.15785	1,097,818
12	January Est. Priority One Transportation Old	(414,682)	0.18843	(78,139)
13	January Est. Priority One Transportation New	(502,757)	0.18738	(94,207)
14	January Act. Priority One Transportation Old	483,807	0.18843	91,164
15	January Act. Priority One Transportation New	586,563	0.18738	109,910
16	Total	74,743,883		13,653,427
17	March, 2024 Est.	45,628,932	0.18738	8,549,949
18	March Choice - Est.	8,710,561	0.15785	1,374,962
19	March Est. Priority One Transportation	772,257	0.18738	144,706
20	February Est.	(61,887,979)	0.18738	(11,596,570)
21	February Act.	61,661,474	0.18738	11,554,127
22	February Choice - Est.	(11,905,760)	0.15785	(1,879,324)
23	February Choice - Act.	11,911,301	0.15785	1,880,199
24	February Est. Priority One Transportation	(931,944)	0.18738	(174,628)
25	February Act. Priority One Transportation	995,650	0.18738	186,565
26	Total	54,954,492		10,039,986
27	April, 2024 Est. Old	23,418,212	0.18738	4,388,105
28	April, 2024 Est. New	11,850,180	0.20421	2,419,925
29	April Choice - Est. Old	4,305,594	0.15785	679,638
30	April Choice - Est. New	2,267,832	0.17460	395,963
31	April Est. Priority One Transportation Old	333,491	0.18738	62,490
32	April Est. Priority One Transportation New	168,755	0.20421	34,461
33	March, 2024 Est.	(45,628,932)	0.18738	(8,549,949)
34	March Act.	45,443,828	0.18738	8,515,264
35	March Choice - Est.	(8,710,561)	0.15785	(1,374,962)
36	March Choice - Act.	8,704,254	0.15785	1,373,966
37	March Est. Priority One Transportation	(772,257)	0.18738	(144,706)
38	March Act. Priority One Transportation	757,930	0.18738	142,021
39	Total	42,138,326		7,942,217
40	May, 2024 Est. New	14,545,328	0.20421	2,970,301
41	May Choice - Est. New	2,852,027	0.17460	497,964
42	May Est. Priority One Transportation New	212,756	0.20421	43,447
43	April Est. Old	(23,418,212)	0.18738	(4,388,105)
44	April Est. New	(11,850,180)	0.20421	(2,419,925)
45	April Act. Old	23,362,771	0.18738	4,377,716
46	April Act. New	11,822,125	0.20421	2,414,196
47	April Choice - Est. Old	(4,305,594)	0.15785	(679,638)
48	April Choice - Est. New	(2,267,832)	0.17460	(395,963)
49	April Choice - Act. Old	4,303,239	0.15785	679,266
50	April Choice - Act. New	2,266,591	0.17460	395,747
51	April Est. Priority One Transportation Old	(333,491)	0.18738	(62,490)
52	April Est. Priority One Transportation New	(168,755)	0.20421	(34,461)
53	April Act. Priority One Transportation Old	420,571	0.18738	78,807
54	April Act. Priority One Transportation New	212,819	0.20421	43,460
55	Total	17,654,163		3,520,321

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS (1) THERM	COST OF GAS (2) \$/THERM	DEMAND COST RECOVERY (3 = 1 x 2) \$
1	June, 2024 Est.	8,164,521	0.20421	1,667,277
2	June Choice - Est.	1,640,528	0.17460	286,436
3	June Est. Priority One Transportation	245,844	0.20421	50,204
4	May Est.	(14,545,328)	0.20421	(2,970,301)
5	May Act.	14,458,003	0.20421	2,952,469
6	May Choice - Est.	(2,852,027)	0.17460	(497,964)
7	May Choice - Act.	2,841,373	0.17460	496,104
8	May Est. Priority One Transportation	(212,756)	0.20421	(43,447)
9	May Act. Priority One Transportation	327,100	0.20421	66,797
10	Total	10,067,258		2,007,574
11	July, 2024 Est. Old	3,284,826	0.20421	670,794
12	July, 2024 Est. New	2,855,036	0.24589	702,025
13	July Choice - Est. Old	715,950	0.17460	125,005
14	July Choice - Est. New	578,716	0.21608	125,049
15	July Est. Priority One Transportation Old	80,369	0.20421	16,412
16	July Est. Priority One Transportation New	69,853	0.24589	17,176
17	June 2024 Est.	(8,164,521)	0.20421	(1,667,277)
18	June 2024 Act.	8,105,191	0.20421	1,655,161
19	June Choice - Est.	(1,640,528)	0.17460	(286,436)
20	June Choice - Act.	1,637,726	0.17460	285,947
21	June Est. Priority One Transportation	(245,844)	0.20421	(50,204)
22	June Act. Priority One Transportation	219,010	0.20421	44,724
23	Total	7,495,784		1,638,376
24	August, 2024 Est.	5,595,953	0.24589	1,375,989
25	August Choice - Est.	1,211,043	0.21608	261,682
26	August Est. Priority One Transportation	140,928	0.24589	34,653
27	July, 2023 Est. Old	(3,284,826)	0.20421	(670,794)
28	July, 2023 Est. New	(2,855,036)	0.24589	(702,025)
29	July 2023 Act. Old	3,282,545	0.20421	670,329
30	July 2023 Act. New	2,853,053	0.24589	701,537
31	July Choice - Est. Old	(715,950)	0.17460	(125,005)
32	July Choice - Est. New	(578,716)	0.21608	(125,049)
33	July Choice - Act. Old	714,720	0.17460	124,790
34	July Choice - Act. New	577,721	0.21608	124,834
35	July Est. Priority One Transportation Old	(80,369)	0.20421	(16,412)
36	July Est. Priority One Transportation New	(69,853)	0.24589	(17,176)
37	July Act. Priority One Transportation Old	95,171	0.20421	19,435
38	July Act. Priority One Transportationn New	82,719	0.24589	20,340
39	Total	6,969,103		1,677,127
40	September, 2024 Est.	6,461,599	0.24589	1,588,843
41	September Choice - Est.	1,332,523	0.21608	287,932
42	September Est. Priority One Transportation	139,881	0.24589	34,395
43	August Est.	(5,595,953)	0.24589	(1,375,989)
44	August Act.	5,569,550	0.24589	1,369,497
45	August Choice - Est.	(1,211,043)	0.21608	(261,682)
46	August Choice - Act.	1,208,081	0.21608	261,042
47	August Est. Priority One Transportation	(140,928)	0.24589	(34,653)
48	August Act. Priority One Transportation	165,730	0.24589	40,751
49	Total	7,929,440		1,910,136
50	TOTAL	405,184,241		76,311,505

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF STANDBY DEMAND COST RECOVERY
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	MONTH	STANDBY VOLUMES (1) THERM	STANDBY DEMAND RATE (2) \$/THERM	STANDBY GAS DEMAND RECOVERIES (3 = 1 x 2) \$
1	October, 2023 Est.	0		0
2	September, 2023 Act.	53,940	1.07097	57,768
3	September, 2023 Est.	0	-	0
4		<u>53,940</u>		<u>57,768</u>
5	November, 2023 Est.	0	-	0
6	October, 2023 Act.	53,940	1.10754	59,741
7	October, 2023 Est.	0	-	0
8		<u>53,940</u>		<u>59,741</u>
9	December, 2023 Est.	0	-	0
10	November, 2023 Act.	71,190	1.10754	78,846
11	November, 2023 Est.	0	-	0
12		<u>71,190</u>		<u>78,846</u>
13	January, 2024 Est.	0	-	0
14	December, 2023 Act.	71,190	1.10754	78,846
15	December, 2023 Est.	0	-	0
16		<u>71,190</u>		<u>78,846</u>
17	February, 2024 Est.	0	-	0
18	January, 2024 Act.	54,910	1.10460	60,654
19	January, 2024 Est.	0	-	0
20		<u>54,910</u>		<u>60,654</u>
21	March, 2024 Est.	0	-	0
22	February, 2024 Act.	54,910	1.10460	60,654
23	February, 2024 Est.	0	-	0
24		<u>54,910</u>		<u>60,654</u>
25	April, 2024	0	-	0
26	March, 2024 Act.	54,910	1.10460	60,654
27	March, 2024 Est.	0	-	0
28		<u>54,910</u>		<u>60,654</u>
29	May, 2024	0	-	0
30	April, 2024 Act.	54,830	1.10715	60,705
31	April, 2024 Est.	0	-	0
32		<u>54,830</u>		<u>60,705</u>
33	June, 2024	0	-	0
34	May, 2024 Act.	54,830	1.10715	60,705
35	May, 2024 Est.	0	-	0
36		<u>54,830</u>		<u>60,705</u>
37	July, 2024	0	-	0
38	June, 2024 Act.	54,650	1.10715	60,506
39	June, 2024 Est.	0	-	0
40		<u>54,650</u>		<u>60,506</u>
41	August, 2024	0	-	0
42	July, 2024 Act.	54,650	1.11459	60,912
43	July, 2024 Est.	0	-	0
44		<u>54,650</u>		<u>60,912</u>
45	September, 2024	0	-	0
46	August, 2024 Act.	54,650	1.11459	60,912
47	August, 2024 Est.	0	-	0
48		<u>54,650</u>		<u>60,912</u>
49	TOTAL	<u>688,600</u>		<u>760,901</u>

Exhibit 1-E
Schedule 4
Sheet 6 of 6

COLUMBIA GAS OF OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1 x 2)	(4)	(5)	(6=4 x5)
		THERM	\$/THERM	\$	THERM	\$/THERM	\$
1	October, 2023 Est.	30,000	0.00226	68	30,000	0.00093	28
2	September, 2023 Act.	20,860	0.00226	47	20,860	0.00093	19
3	September, 2023 Est.	(23,000)	0.00226	(52)	(23,000)	0.00093	(21)
4		27,860		63	27,860		26
5	November, 2023 Est.	71,000	0.00226	160	71,000	0.00850	604
6	October, 2023 Act.	37,940	0.00226	86	37,940	0.00093	35
7	October, 2023 Est.	(30,000)	0.00226	(68)	(30,000)	0.00093	(28)
8		78,940		178	78,940		611
9	December, 2023 Est.	90,000	0.00226	203	90,000	0.01003	903
10	November, 2023 Act.	57,560	0.00226	130	57,560	0.00850	489
11	November, 2023 Est.	(71,000)	0.00226	(160)	(71,000)	0.00850	(604)
12		76,560		173	76,560		788
13	January, 2024 Est.	98,000	0.00226	221	98,000	0.01002	982
14	December, 2023 Act.	78,330	0.00226	177	78,330	0.01003	786
15	December, 2023 Est.	(90,000)	0.00226	(203)	(90,000)	0.01003	(903)
16		86,330		195	86,330		865
17	February, 2024 Est.	104,000	0.00226	235	104,000	0.01000	1,040
18	January, 2024 Act.	89,400	0.00226	202	89,400	0.01002	896
19	January, 2024 Est.	(98,000)	0.00226	(221)	(98,000)	0.01002	(982)
20		95,400		216	95,400		954
21	March, 2024 Est.	83,000	0.00226	188	83,000	0.00093	77
22	February, 2024 Act.	86,370	0.00226	195	86,370	0.01000	864
23	February, 2024 Est.	(104,000)	0.00226	(235)	(104,000)	0.01000	(1,040)
24		65,370		148	65,370		(99)
25	April, 2024 Est.	67,000	0.00226	151	67,000	0.00093	62
26	March, 2024 Act.	72,060	0.00226	163	72,060	0.00093	67
27	March, 2024 Est.	(83,000)	0.00226	(188)	(83,000)	0.00093	(77)
28		56,060		126	56,060		52
29	May, 2024 Est.	45,000	0.00226	102	45,000	0.00093	42
30	April, 2024 Act.	63,890	0.00226	144	63,890	0.00093	59
31	April, 2024 Est.	(67,000)	0.00226	(151)	(67,000)	0.00093	(62)
32		41,890		95	41,890		39
33	June, 2024 Est.	24,000	0.00226	54	24,000	0.00093	22
34	May, 2024 Act.	36,230	0.00226	82	36,230	0.00093	34
35	May, 2024 Est.	(45,000)	0.00226	(102)	(45,000)	0.00093	(42)
36		15,230		34	15,230		14
37	July, 2024 Est.	22,000	0.00226	50	22,000	0.00093	20
38	June, 2024 Act.	24,190	0.00226	55	24,190	0.00093	23
39	June, 2024 Est.	(24,000)	0.00226	(54)	(24,000)	0.00093	(22)
40		22,190		50	22,190		20
41	August, 2024 Est.	23,000	0.00226	52	23,000	0.00093	21
42	July, 2024 Act.	21,890	0.00226	49	21,890	0.00093	20
43	July, 2024 Est.	(22,000)	0.00226	(50)	(22,000)	0.00093	(20)
44		22,890		52	22,890		21
45	September, 2024 Est.	23,000	0.00226	52	23,000	0.00250	58
46	August, 2024 Act.	23,070	0.00226	52	23,070	0.00093	21
47	August, 2024 Est.	(23,000)	0.00226	(52)	(23,000)	0.00093	(21)
48		23,070		52	23,070		58
49	TOTAL	611,790		1,382	611,790		3,349

Exhibit 1-E
Schedule 5
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEMAND PENALTY CREDITS/SUPPLIER REFUNDS RECEIVED OCTOBER 2023 - SEPTEMBER 2024
FROM VARIOUS SUPPLIERS

Line No.	Refund Type	Date Received	Total
1	Texas Eastern Transmission: Penalty Credit Docket No. RP-23-980	October 2023	4,067
2	Texas Eastern Transmission: Penalty Credit Docket No. RP-24-68	December 2023	485
3	Columbia Gas Transmission, LLC: Penalty Credit Docket No. RP-24-286	December 2023	510,386
4	Equitrans: Penalty Credit Docket No. RP24-325	February 2024	47
5	Total Penalty Credits/Supplier Refunds to Pass Back		<u>514,985</u>
6	Interest Calculated on Schedule 5 Sheet 2 of 2		<u>41,239</u>
7	Total Penalty Credits/Supplier Refunds to Pass Back With Interest		<u><u>556,224</u></u>

Exhibit 1-E
Schedule 5
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
PENALTY CREDITS RECEIVED OCTOBER 2023 - SEPTEMBER 2024
PASSBACK INTEREST CALCULATION

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	October, 2023	4,067	18 / 12	6.00%	366	4,433
2	November	0	17 / 12	6.00%	0	0
3	December	510,871	16 / 12	6.00%	40,870	551,741
4	January, 2024	0	15 / 12	6.00%	0	0
5	February	47	14 / 12	6.00%	3	50
6	March	0	13 / 12	6.00%	0	0
7	April	0	12 / 12	6.00%	0	0
8	May	0	11 / 12	6.00%	0	0
9	June	0	10 / 12	6.00%	0	0
10	July	0	9 / 12	6.00%	0	0
11	August	0	8 / 12	6.00%	0	0
12	September	<u>0</u>	7 / 12	6.00%	<u>0</u>	<u>0</u>
13	TOTAL	<u><u>514,985</u></u>			<u><u>41,239</u></u>	<u><u>556,224</u></u>